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14 Attorneys for Thomas C. Hebrank,
15 Permanent Receiver

16 UNITED STATES DISTRICT COURT
17 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

18 SECURITIES AND EXCHANGE
19 COMMISSION,

20 Plaintiff,

21 v.

22 CHARLES P. COPELAND,
23 COPELAND WEALTH
24 MANAGEMENT, A FINANCIAL
25 ADVISORY CORPORATION,
26 AND COPELAND WEALTH
27 MANAGEMENT, A REAL
28 ESTATE CORPORATION,

Defendants.

CASE NO. 11-cv-08607-R-DTB

**NOTICE OF HEARING ON
EIGHTH INTERIM APPLICATION
FOR APPROVAL AND PAYMENT
OF FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

Date: April 7, 2014

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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PLEASE TAKE NOTICE that on April 7, 2014, at 10:00 a.m. in Courtroom 8 of the United States District Court, 312 North Spring Street, Los Angeles, California, the Court will consider the Eighth Interim Application of Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Court-appointed Permanent Receiver, Thomas C. Hebrank, for certain professionals, for approval and payment of fees and costs.

The following table summarizes the fees incurred, interim payment requested, and costs requested for the period October 1, 2013, through December 31, 2013 ("Period") by Mulvaney Barry Beatty Linn & Mayers LLP:

Applicant and Role	Fees Incurred	Interim Payment Requested	Costs	Total
Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Receiver	\$84,294.50	\$63,220.88	\$10,992.41	\$74,213.29

This notice, along with the Eighth Interim Fee and Cost Application is posted on the Receiver's website (www.ethreadvisors.com). A hard copy of the Application can also be obtained by contacting the Receiver's office at (619) 567-7223.

If you oppose the Application, you are required to file your written opposition with the Office of the Clerk, United States District Court, Central District of California, Western Division, 312 North Spring Street, Los Angeles, California 90012-4793, and serve the same on the undersigned,

1 not later than twenty one (21) days before the date designated for the
2 hearing.

3 **NOTICE IS HEREBY GIVEN** that the proposed Order Approving
4 Eighth Interim Application for Approval and Payment of Fees and Costs to
5 Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent
6 Receiver, a true and correct copy of which is attached hereto as “**Exhibit**
7 **A**” and by this reference made a part hereof, has been lodged with the
8 above-entitled Court.

9 DATED: March 7, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

11 By: /s/ Everett G. Barry, Jr.

12 Everett G. Barry, Jr.

13 John H. Stephens

14 Patrick L. Prindle

15 Toby S. Kovalivker

16 Attorneys for Permanent Receiver,
17 Thomas C. Hebrank
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Exhibit A

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND,
COPELAND WEALTH
MANAGEMENT, A FINANCIAL
ADVISORY CORPORATION,
AND COPELAND WEALTH
MANAGEMENT, A REAL
ESTATE CORPORATION,
Defendants.

CASE NO. 2:11-cv-08607-R-DTB

[PROPOSED]

**ORDER APPROVING EIGHTH
INTERIM APPLICATION FOR
APPROVAL AND PAYMENT OF
FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Eighth Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver ("Application").

The Court, having considered the Application of Mulvaney Barry Beatty Linn & Mayers, LLP, counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

1 IT IS HEREBY ORDERED as follows:

2 1. Interim fees and costs for the period October 1, 2013, through
3 December 31, 2013, are approved and authorized to be paid in the
4 respective sums of \$63,220.88 (fees) and \$10,992.41 (costs). The
5 foregoing fees and costs shall be paid from available unrestricted
6 Receivership funds.

7
8 **IT IS SO ORDERED.**

9 **Dated:** _____
10 **Judge, United States District Court**

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13 Submitted by:

14 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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16 By: /s/ Everett G. Barry, Jr.
17 Attorneys for Permanent Receiver, Thomas C. Hebrank

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27 HEBCO.100.525615.1

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15 Permanent Receiver

16 UNITED STATES DISTRICT COURT
17 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

18 SECURITIES AND EXCHANGE
19 COMMISSION,

20 Plaintiff,

21 v.

22 CHARLES P. COPELAND,
23 COPELAND WEALTH
24 MANAGEMENT, A FINANCIAL
25 ADVISORY CORPORATION,
26 AND COPELAND WEALTH
27 MANAGEMENT, A REAL
28 ESTATE CORPORATION,

Defendants.

CASE NO. 11-cv-08607-R-DTB

**EIGHTH INTERIM APPLICATION
FOR APPROVAL AND PAYMENT
OF FEES AND COSTS TO
MULVANEY BARRY BEATTY LINN
& MAYERS LLP, COUNSEL FOR
PERMANENT RECEIVER**

DATE: April 7, 2014

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-appointed Permanent Receiver for Copeland Wealth Management, A Financial Advisory Corporation (Copeland Financial); Copeland Wealth Management, A Real Estate Corporation ("Copeland Realty"); and their

1 subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby
 2 submits its Eighth Interim Application for approval and payment of fees
 3 and reimbursement of expenses.

4 I. INTRODUCTION

5 As the Court is aware, at the request of the Securities and Exchange
 6 Commission ("Commission"), Thomas C. Hebrank was appointed
 7 Permanent Receiver as part of the Judgment entered on October 25,
 8 2011. [Dkt. Number 3]. On March 12, 2012, the Court authorized the
 9 Receiver to employ Mulvaney Barry as counsel. [Dkt. Number 51].
 10 Mulvaney Barry has represented the Receiver and appeared before the
 11 Court at all subsequent hearings.

12 During the Fourth Quarter of 2013, from October 1, 2013, through
 13 December 31, 2013, Mulvaney Barry addressed several significant legal
 14 issues including, *inter alia*: analysis of, and response to, the supplemental
 15 briefing by Third-Party Claimant Tri Tool, Inc. ("Tri Tool") regarding Tri
 16 Tool's alleged claims under the Uniform Fraudulent Transfer Act ("UFTA")
 17 related to the Receiver's Motion to Distribute Assets to the Investors of
 18 CP18 ("CP18 Distribution Motion"); analysis of an appeal to the Court's
 19 Order Granting the Receiver's CP18 Distribution Motion, and research of
 20 related issues; preparation of an Opposition to an Ex Parte Application for
 21 an Order Transferring Funds to a Depository Account Pending the appeal;
 22 assistance with the Receiver's Report #7; continued collection efforts on
 23 Notes Receivable owed to Receivership Entities, including the
 24 commencement and prosecution of two state court lawsuits against notes
 25 receiveable account debtors; and preparation of two separate Motions as
 26 follows: (1) a Motion for Order Approving Future Distributions of the Assets
 27 of Copeland Fixed Income One, LP, Copeland Fixed Income Two, LP and
 28 Copeland Fixed Income Three, LP; and (2) a Motion for Order Approving

1 Classification of Claims and Future Claims Distributions of the Assets of
2 Copeland Realty.

3 All work performed with respect to general receivership matters is
4 described in detail in the invoice attached hereto as Exhibit A, identified as
5 matter number HEBCO-100. Mulvaney Barry also addressed legal issues,
6 and responded appropriately, with respect to matters in litigation. That
7 work is described generally below, and described in detail in invoices
8 included in Exhibit A, identified by the specific matter numbers below:

9 **HEBCO-100 General Copeland Receivership**

- 10 • Mulvaney Barry coordinated the final distribution of funds from the
11 escrow that had held disputed amounts pending a Court-approved
12 settlement with CP18's former lender. The disputed funds stemmed
13 from the sale of CP18's North Carolina property. The settlement
14 brought \$212,000.00 into the receivership.
- 15 • In the previous billing quarter, Mulvaney Barry prepared and filed the
16 CP18 Distribution Motion based on the schedule prepared by the
17 Receiver. The motion was vigorously opposed by objector Tri Tool,
18 by a former limited partner in CP3 ("Bricker"), and by certain limited
19 partners in CP3 and CP18 (the "Objecting Partners"). After the
20 Receiver filed replies to the oppositions, the Court allowed further
21 briefing by the Objecting Parties, Bricker and Tri Tool, which
22 Mulvaney Barry analyzed in preparation for the hearing.
- 23 • Following an October 28, 2013 hearing, the Court granted the CP18
24 Distribution Motion, in all regards but one, and requested further
25 briefing on the UFTA claims raised by Tri Tool. Mulvaney Barry
26 analyzed Tri Tool's briefing on the issue, and prepared a response
27 brief, which was under submission by the Court at the end of the
28

1 quarter. (The Court subsequently overruled Tri-Tool's Opposition
2 and granted the Receiver's Motion.)

3 • Mulvaney Barry opposed the Ex Parte Application for Order
4 Transferring Funds to a Depository Account Pending Appeal brought
5 by the Objecting Partners after the Court granted the CP18
6 Distribution Motion. The ex parte application was filed before the
7 Court had ruled on the UFTA issue and it was denied.

8 • After the Court granted the CP18 Distribution Motion, in all regards
9 except the UFTA issue, the Objecting Partners filed a Notice of
10 Appeal. Mulvaney Barry made an evaluation of the issues on appeal
11 and of the Ninth Circuit's order requiring the Objecting Parties to
12 show cause why the appeal should not be dismissed for lack of
13 jurisdiction because the District Court order did not dispose of the
14 action as to all claims and parties. Objecting Partners thereafter filed
15 a motion to voluntarily dismiss the appeal, which was granted by the
16 Ninth Circuit.

17 • Mulvaney Barry analyzed the Petition for Writ of Mandamus filed in
18 the Ninth Circuit by Tri Tool after this Court granted the CP18
19 Distribution Motion. Thereafter, the Ninth Circuit ruled that the case
20 did not warrant the extraordinary remedy and denied the mandamus
21 petition and the related motions.

22 • Mulvaney Barry received, reviewed, analyzed, and responded to
23 objections to Receiver's Report #7.

24 • Mulvaney Barry coordinated preparation and filing of Orders related
25 to the October 28, 2013 hearing.

26 • Mulvaney Barry responded to inquiries from limited partners and/or
27 their counsel relative to the status of the Receivership proceedings
28 and issues regarding distributions of funds.

- Mulvaney Barry prepared and filed two separate Motions as follows:
(1) a Motion for Order Approving Future Distributions of the Assets of Copeland Fixed Income One, LP, Copeland Fixed Income Two, LP and Copeland Fixed Income Three, LP; and (2) a Motion for Order Approving Classification of Claims and Future Claims Distributions of the Assets of Copeland Realty. These Motions were under submission as of the end of the fourth quarter, and were granted in early January of 2014.

HEBCO-130 Tri Tool, Inc. v. Copeland, et al.

Mulvaney Barry continued to engage in settlement discussions with counsel for Tri Tool and counsel for defendants in the state court action, pending in Sacramento County Superior Court. Among the defendants are CP3, and the limited partners in CP3 including Bricker, some of whom became limited partners in CP18, the Objecting Partners. The settlement discussions again were unsuccessful.

HEBCO-131 Shelton v. Charles Copeland, et al.

Mulvaney Barry negotiated the dismissal from the action of Receivership Entities CWM Financial and CWM Realty, following a settlement agreement between plaintiffs and the other individual defendants, several of whom are limited partners in various Receivership Entities. The dismissal ended the case that had been pending in Riverside County Superior Court.

HEBCO-133 German American Capital Corp. v. Copeland, et al.

Mulvaney Barry negotiated a proposed settlement with cross-complaints Rancho Mirage Surgery Center ("RMSC") and Physicians Surgery Centers ("PSC"), which had filed a cross-complaint against Receivership entities Copeland Properties Twelve, L.P. ("CP12") and Copeland Private Equity Two, L.P. ("CPE2"). Mulvaney Barry also has

1 worked with counsel for RMSC and PSC in preparing a motion for
 2 approval of the settlement, which is expected to be filed with the Court
 3 shortly. The settlement will end this case against the Receivership entities
 4 that has been pending in Riverside County Superior Court.

5 **HEBCO-135 CFI 1, 2, 3 Notes Receivable**

6 Mulvaney Barry coordinated with escrow to finalize the short sale
 7 related to the real property located at 42695 Death Valley Road, Banning,
 8 CA 92220 ("Nizzia Property"), resulting in a total recovery of \$129,285.32
 9 to the Receivership Estate. Mulvaney Barry prepared the Reconveyance
 10 document and coordinated with escrow to remove the lien on the Nizzia
 11 Property. Mulvaney Barry continued to analyze the strategy for collection
 12 of the remaining notes receivable obligations.

13 **HEBCO-141 Stauffer's Landscape, Inc.**

14 Mulvaney Barry finalized and recorded the Abstracts of Judgment.
 15 Mulvaney Barry received and analyzed a Notice of Bankruptcy filed by the
 16 individual principals of Stauffer's Landscape, Inc.

17 **HEBCO-143 Sandra Cox**

18 Mulvaney Barry prepared and filed a lawsuit in San Bernardino
 19 County Superior Court against note receiveable account debtor Sandra
 20 Cox to collect on an outstanding obligation in the principal amount of
 21 \$8,287.56, plus interest, owed to Copeland Realty. The Complaint was
 22 filed on October 11, 2013. Sandra Cox was served with the Summons and
 23 Complaint on November 1, 2013. She failed to respond to the Complaint.
 24 Mulvaney Barry prepared the Request for Entry of Default, which was
 25 entered by the Court on December 6, 2013.

26 **HEBCO-144 Samuel D. Gregory**

27 Mulvaney Barry prepared and filed a lawsuit in Riverside County
 28 Superior Court against note receiveable account debtor Samuel D.

Gregory to collect on an outstanding obligation in the amount of \$56,252.15, plus interest, owed to Copeland Fixed Income Three, L.P. The Complaint was filed on November 1, 2013. Subsequently, Mulvaney Barry coordinated with the process server regarding unsuccessful efforts to serve Mr. Gregory and analyzed the appropriate strategy to effectuate service. Mr. Gregory was ultimately served in January of 2014.

For services provided in the case from October 1, 2013, through December 31, 2013, Mulvaney Barry has incurred the amount of \$84,294.50 in fees, and the amount of \$10,992.41 in costs. The firm worked a total of 285.1 hours at the Court-approved attorney hourly rate of \$295, and 1.9 hours at the Legal Assistant hourly rate of \$100. Detailed descriptions of all services provided by Mulvaney Barry appear in the invoices attached hereto as Exhibit A. Considering the nature and time constraints attendant to the services provided, the complexity of legal issues addressed, and the results obtained, the requested fees and costs are reasonable.

II. FEE APPLICATION

Mulvaney Barry established separate files for the Receivership and for each individual matter. For this Eighth Interim Application, time was recorded with respect to the following matters:

HEBCO-100	General Copeland Receivership
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton v. Charles Copeland, et al.
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-135	CFI, LP's 1, 2, and 3 Notes Receivable
HEBCO-141	Stauffer's Landscape, Inc.
HEBCO-143	Sandra Cox
HEBCO-144	Samuel D. Gregory

1 **1. Activity Summary**

2 Within each separate matter file, Mulvaney Barry recorded its time in
3 various categories, assigning a Category Activity Code to each, as follows:

- 4 A. General Receivership
5 B. Asset Investigation & Recovery
6 C. Reporting
7 D. Asset Sales
8 E. Claims & Distributions
9 F. Legal Matters & Pending Litigation

10 With regard to this Eighth Interim Application, work was performed in
11 various activity categories, as follows:

12 **A. General Receivership**

13 This category contains time spent assisting the Receiver in (a)
14 proceeding with Receiver's duties pursuant to the Commission's Complaint
15 and the Judgment entered by the Court; (b) various discussions with the
16 Commission regarding structure of the Receivership Entities, their assets,
17 and the general status of the receivership proceeding; (c) communications
18 with the Permanent Receiver regarding the scope and effect of the
19 Receiver's appointment and the other provisions of the Judgment; (d)
20 extensive review and analysis of issues relating to settlement with various
21 parties and obtaining Court approval of those settlements (e) further
22 analysis of potential claims against the Receivership Estate; and (f)
23 preparation of distribution motions. Mulvaney Barry also advised the
24 Receiver regarding issues relating to assets held by various Receivership
25 Entities and litigation affecting those assets, as well as provided counsel
26 with respect to issues as raised by the Receiver.

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A summary of time expended related to Activity Code A follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	13.4	\$3,953.00
John H. Stephens	Of Counsel	\$295	7.0	\$2,065.00
Patrick L. Prindle	Sr. Associate	\$295	0.5	\$147.50
Toby S. Kovalivker	Associate	\$295	40.9	\$12,065.50
Kelly A. Tran	Associate	\$295	1.3	\$383.50
TOTAL ACTIVITY A			63.1	\$18,614.50

B. Asset Investigation & Recovery

This category contains time expended assisting the Receiver identifying, analyzing, and recovering potential assets, including the evaluation of utilizing litigation and non-litigation procedures to recover the assets.

A summary of time expended related to Activity Code B follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	0.4	\$118.00
John H. Stephens	Of Counsel	\$295	1.3	\$383.50
Toby S. Kovalivker	Associate	\$295	11.3	\$3,333.50
Kelly A. Tran	Associate	\$295	8.9	2,625.50
TOTAL ACTIVITY B			21.9	\$6,460.50

C. Reporting

This category contains time incurred assisting with the preparation and the filing of Receiver's Report # 7. This category includes all time expended relative to reporting to the Court, as well as responding to objections filed by various parties to those reports.

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A summary of time expended related to Activity Code C follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	2.2	\$649.00
John H. Stephens	Of Counsel	\$295	4.8	\$1,416.00
Toby S. Kovalivker	Associate	\$295	14.3	\$4,218.50
TOTAL ACTIVITY C			21.3	\$6,283.50

D. Asset Sales

This category contains time incurred with respect to disposing of assets held by the Receivership Estate.

A summary of time expended related to Activity Code D follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$ 295	0.8	\$236.00
John H. Stephens	Of Counsel	\$295	11.2	\$3,304.00
TOTAL ACTIVITY D			12.0	\$3,540.00

E. Claims & Distributions

This category contains time incurred formulating, gaining Court Approval, and administering claims and claims procedures.

A summary of time expended related to Activity Code E follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	16.5	\$4,867.50
John H. Stephens	Of Counsel	\$295	52.6	\$15,517.00
Toby Kovalivker	Associate	\$295	26.6	\$7,847.00
Kelly A. Tran	Associate	\$295	12.2	\$3,599.00
TOTAL ACTIVITY E			107.9	\$31,830.50

F. Legal Matters & Pending Litigation

This category contains time assisting the Receiver with pending litigation involving the various Receivership Entities. During the period

encompassed by Mulvaney Barry's Eighth Interim Application, seven Receivership Entities were involved in active or threatened litigation. With respect to time expended during the period of this Eighth Interim Application, the following matter files reflect work performed relative to actively litigated matters:

HEBCO-100	General Copeland Receivership
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton v. Charles Copeland, et al.
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-134	Harold Racine
HEBCO-135	CFI 1, 2, 3 - Notes Receivable
HEBCO-141	Stauffer's Landscape, Inc.
HEBCO-143	Sandra Cox
HEBCO-144	Samuel D. Gregory

A summary of time expended related to Activity Code F follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	4.2	\$1,239.00
John H. Stephens	Of Counsel	\$295	23.2	\$6,844.00
Toby S. Kovalivker	Associate	\$295	30.6	\$9,027.00
Meredith M. Mills	Paralegal	\$100	0.5	\$50.00
Laura A. Brayton	Paralegal	\$100	1.4	\$140.00
TOTAL ACTIVITY F			59.9	\$17,300.00

2. Matter Summary

The following is a summary of fees billed by each professional with respect to each matter:

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Matter No.	EGB	JHS	PLP	TSK	KAT	MMM	LAB	Total	Fees
HEBCO-100									
Oct. '13	21.6	24.6	0.5	39.7	18.2			104.6	\$30,857.00
Nov. '13	7.6	25.5		38.2	2.5	0.2		74.0	\$21,791.00
Dec. '13	5.0	26.4		15.2	1.7			48.3	\$14,248.50
								229.8	\$66,896.50
HEBCO-130									
Oct. '13		0.2						0.2	\$59.00
Nov. '13		1.9						1.9	\$560.50
Dec. '13									
								2.1	\$619.50
HEBCO-131									
Oct. '13	0.4	7.1						7.5	\$2,212.50
Nov. '13									
Dec. '13									
								7.5	\$2,212.50
HEBCO-133									
Oct. '13		1.0						1.0	\$295.00
Nov. '13	0.4	4.1			5.9			10.4	\$3,068.00
Dec. '13		4.1						4.1	1,209.50
								15.5	\$4,572.50
HEBCO-134									
Oct. '13		2.4						2.4	\$780.00
Nov. '13		3.3						3.3	\$973.50
Dec. '13									
								5.7	\$1,681.50
HEBCO-135									
Oct. '13	0.7			1.7				2.4	\$708.00
Nov. '13	0.8			4.0				4.8	\$1,416.00
Dec. '13	1.0			4.6				5.6	\$1,652.00
								12.8	\$3,776.00

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
SAN DIEGO, CALIFORNIA 92101-7944
TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

Matter No.	EGB	JHS	PLP	TSK	KAT	MMM	LAB	Total	Fees
HEBCO-137									
Oct. '13									
Nov. '13									
Dec. '13		0.4						0.4	118.00
								0.4	\$118.00
HEBCO-141									
Oct. '13				2.6			0.7	3.3	\$837.00
Nov. '13									
Dec. '13									
								3.3	\$837.00
HEBCO-143									
Oct. '13				3.5				3.5	\$1,032.50
Nov. '13				0.3				0.3	\$88.50
Dec. '13				0.3				0.3	\$88.50
								4.1	\$1,209.50
HEBCO-144									
Oct. '13				3.4			0.7	4.1	\$1,073.00
Nov. '13				1.7		0.3		2.0	\$531.50
Dec. '13				2.6				2.6	767.00
								8.7	\$2,371.50

Professionals:

EGB ... Everett G. Barry, Jr. PLP ... Patrick L. Prindle
JHS ... John H. Stephens MMM... Meredith M. Mills
TSK ... Toby S. Kovalivker
KAT ... Kelly A. Tran
LAB ... Laura A. Brayton

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3. Costs

Mulvaney Barry requests that the Court approve \$10,992.41 in costs. Summarized below are the out-of-pocket costs incurred. A detailed listing of each expense is summarized at the end of each sub-matter in Exhibit A. Mulvaney Barry charges \$.15 per page for copies. The messenger category includes court messenger services, hand delivery charges and FedEx or other overnight services. The filing fees category includes court filing fees, recording fees, and other state statutory fees.

Description	Amount
Telephone Conference Calls	\$62.30
Computerized Research	\$1,954.94
U.S. Postage	\$2,141.68
Fed Ex / Calif. Overnight / OnTrac / UPS	\$291.69
Transportation	\$217.50
Pacer	\$117.20
Photocopies	\$4,834.48
Transcripts	\$403.62
Service of Process	\$133.00
Filing Fees	\$836.00
TOTAL	\$10,992.41

III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED

As described above, at the Receiver's request, Mulvaney Barry addressed numerous complex legal issues facing the Receivership Entities and the administration of the receivership. Among other things, the firm assisted the Receiver in:

1 (a) Continuing to investigate the assets and liabilities of the
2 Receivership Entities;

3 (b) Developing and implementing strategies to maximize asset
4 values and minimize administrative expenses;

5 (c) Assisting the Receiver in filing his Receiver's Report #7;

6 (d) Completing the short sale of the Nizzia Property, and
7 coordinating the final distribution of disputed funds from escrow pending a
8 Court-approved settlement with CP18's former lender;

9 (e) Responding to supplemental briefing by Tri Tool, Inc. regarding
10 its claims under the UFTA;

11 (f) Preparation of various Motions for distribution of assets; and

12 (g) Analyzing issues related to the appeal of the CP18 Distribution
13 Motion.

14 As is often the case in regulatory receiverships, the complexity and
15 urgency of legal issues at the outset of the case warrants the use of more
16 experienced attorneys. The work by Mulvaney Barry was performed at the
17 discounted hourly rate of \$295.00 approved by this Court. The three
18 primary attorneys, Everett G. Barry, Jr.; John H. Stephens; and Patrick L.
19 Prindle have been practicing approximately 40, 35, and 34 years,
20 respectively. Ms. Kovalivker has been practicing law for approximately 9
21 years. Ms. Tran has been practicing law for approximately 6 years. The
22 Mulvaney Barry total hourly rate for those attorneys has been significantly
23 reduced to \$295. Additionally, Mulvaney Barry paralegals performed
24 certain work during the Fourth Quarter, all of which was billed at the
25 discounted hourly rate of \$100. The time expended and hourly rates are
26 very reasonable considering the skill and experience of the attorneys and
27 paralegals engaged in performing the above-described work.

28 /////

1 As a result of the efforts of Mulvaney Barry and the Receiver, the
2 remaining issues requiring resolution by the Receivership Estate have
3 been significantly reduced and identified as reflected by the substantial
4 decrease in the time required to be spent by Mulvaney Barry in December
5 2013. The distributions proposed by the Receiver have been approved by
6 the Court. The Receiver anticipates being able to file his Final Report and
7 Account and Application for Discharge in approximately sixty (60) days,
8 with remaining collections and issues to be completed by a court-
9 appointed Liquidating Trustee.

10 IV. CONCLUSION

11 The skill and experience of Mulvaney Barry in complex litigation,
12 bankruptcies and receiverships, corporate and real estate transactions,
13 and banking and finance was of great value and allowed the firm to
14 efficiently represent the Receiver and the Receivership Entities. The
15 requested fees and costs are reasonable and should be approved. This
16 Eighth Interim Application has been submitted to the SEC in accordance
17 with the Commission's rules on the compensation of professionals for
18 receivers.

19 WHEREFORE, Mulvaney Barry respectfully requests an order, as
20 follows:

21 1. Applicant has incurred \$84,294.50 in fees and \$10,992.41 in
22 costs during the Application period. As in its previous fee applications,
23 Applicant requests approval of payment of 75% of the fees on an interim
24 basis in the amount of \$63,220.88 plus \$10,992.41 in costs, for a total of
25 \$74,213.29 from available unrestricted Receivership funds. This interim
26 award would result in the Court retaining jurisdiction over payment of the
27 balance of Applicant's fees of 25% for further order of the Court. Given
28 the discounted rates previously approved by the Court and the value of the

1 services rendered, Applicant believes that this interim payment of 75% of
2 Applicant's fees is warranted and appropriate; and

3 2. Granting such other and further relief as is appropriate.

4
5 DATED: March 7, 2014

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

7 By: /s/ Everett G. Barry, Jr.
8 Everett G. Barry, Jr.
9 John H. Stephens
10 Patrick L. Prindle
11 Toby S. Kovalivker
12 Attorneys for Permanent Receiver,
13 Thomas C. Hebrank
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HEBCO.100.525352.1

Exhibit A

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San Diego, CA 92101

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■ (619) 238-1981

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Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-100 EGB

RE: General - Copeland Receivership

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

BALANCE FORWARD

ATTORNEYS FEES: 66896.50

COSTS ADVANCED: 10186.41

CURRENT CHARGES: 77082.91

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DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/01/13	JHS	Exchange emails with Attorney Ziprick.	0.2	295.00	59.00	D
10/02/13	TSK	Analyze asset search for Janet Idhe.	1.7	295.00	501.50	B
10/02/13	JHS	Prepare order approving settlement with CP18 lender (.4); prepare order approving settlement with debtor J. Nizzia and review Court ruling (.4); review email from Attorney Ziprick re Idhe asset search and financial statements (.2); analyze financial statements and exhibits (.7); review asset search documents for Dr. Idhe (.5); exchange email with counsel for CP18 lender re order approving settlement and procedure for transferring funds from escrow (.4).	2.6	295.00	767.00	D
10/02/13	JHS	Prepare order approving Receiver's Seventh Fee Application (.4).	0.0	0.00	NO CHARGE	C
10/03/13	JHS	Prepare notices of lodging of order approving settlement with CP18 lender and motion approving Nizzia settlement (.3); exchange emails with counsel for Dr. Idhe re settlement issues (.5).	0.8	295.00	236.00	D
10/03/13	EGB	Review and revise Memorandum re Nalite and Copeland Accountancy; emails to Receiver.	0.8	295.00	236.00	F
10/04/13	TSK	Telephone call to and conference with Scott Jablow re Second Interim Fee Application (.4).	0.0	0.00	NO CHARGE	C

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DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/04/13	EGB	Prepare for and meeting with Receiver re pending matters and actions and winding up of Receivership.	1.9	295.00	560.50	A
10/04/13	JHS	Analyze credit report for J. Ihde re possible terms for settlement (.4); meeting with Mr. Hebrank re Ihde asset and settlement proposal (.3).	0.7	295.00	206.50	B
10/04/13	JHS	Meeting with Mr. Hebrank re possible settlement with P. Ross (.3); meeting with Mr. Hebrank re Notices for remaining distributions and claims (.3).	0.6	295.00	177.00	D
10/04/13	TSK	Prepare for and participate in meeting with the Receiver re strategy to wrap up receivership (2.3).	2.3	295.00	678.50	A
10/07/13	JHS	Review Order from Court approving CP18 settlement with lender (.2); exchange emails with lender's counsel re distribution of escrow funds (.3); exchange emails (4) with Mr. Hebrank re same (.4); exchange emails with escrow agent re distribution (.4).	1.3	295.00	383.50	D
10/07/13	JHS	Prepare email to counsel for Dr. Ihde re financial analysis and terms for settlement, and review of exhibits to financial statements (1.); review email from Receiver re anticipated filings and claims objections (.2).	1.2	295.00	354.00	D
10/07/13	JHS	Review email from counsel for Dr. Ihde re new settlement proposal.	0.4	295.00	118.00	D
10/07/13	PLP	Review Third Quarter invoices re preparation of Seventh Fee Application (No Charge).	0.0	0.00	NO CHARGE	A

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DECEMBER 31, 2013 PAGE 4

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/07/13 TSK	Analyze available dates on Judge Real's calendar; analyze timing of filings; correspondence to and from the Receiver re same.	1.3	295.00	383.50	A
10/07/13 EGB	Analyze settlement offer from Attorney for Ihde re CP18.	0.3	295.00	88.50	D
10/07/13 EGB	Analyze pending Motions and filing dates.	0.5	295.00	147.50	A
10/08/13 EGB	CP18 Distribution - Analyze proposal from Attorney for Ihde re settlement; review with Receiver.	0.5	295.00	147.50	D
10/08/13 EGB	Prepare for and meeting with Receiver re Claims Review; Claims Objections and Motions to Approve Percentage Distribution.	1.4	295.00	413.00	E
10/08/13 PLP	Preparation re Seventh Interim Fee Application (no charge).	0.0	0.00	NO CHARGE	C
10/08/13 EGB	Email to SEC Attorneys re Charles Copeland Bankruptcy.	0.3	295.00	88.50	A
10/08/13 TSK	Prepare for and attend meeting with Receiver re details of Motion for an Order Approving Percentage Distribution and Objecting to Claims (1.4).	1.4	295.00	413.00	E
10/08/13 JHS	Review email from escrow re transmission of CP18 funds to lender (.1); review email from escrow re transmission of CP18 funds to Receiver (.1); exchange emails with Receiver re same (.4).	0.6	295.00	177.00	D

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DECEMBER 31, 2013 PAGE 5

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/08/13 JHS	Exchange emails re settlement alternatives for Dr. Ihde (.2); exchange emails with Mr. Hebrank re same (.2); telephone call from Mr. Hebrank re same (.2); exchange emails with Dr. Ihde's counsel re same (.3).	0.9	295.00	265.50	D
10/08/13 JHS	Review sur-reply by Attorney Ziprick re Motion to Distribute CP18 assets (.3); review sur-reply by Attorney Peterson to motion (.2); review sur-reply by Attorney Brubacher to motion (.2).	0.7	295.00	206.50	D
10/08/13 KAT	Meeting with Client re Motion for Order Approving Percentage Distribution of Funds and Omnibus Objection to Claims; research omnibus claims process.	1.9	295.00	560.50	E
10/08/13 TSK	Prepare for and participate in telephone conference with Scott Jablow re Second Interim Fee Application (.4).	0.0	0.00	NO CHARGE	C
10/09/13 KAT	Meeting with Client re review of proofs of claim and classifying types of claims.	1.2	295.00	354.00	E
10/09/13 JHS	Exchange emails with escrow officer for CP18 property sale re confirmation of wire transfer to Receiver (.2); exchange emails with Receiver re same (.2); review emails from Lender's counsel re same (.1).	0.5	295.00	147.50	D
10/09/13 JHS	Review email from Dr. Ihde's counsel re settlement proposal (.1) exchange emails with Mr. Hebrank re same (.2).	0.3	295.00	88.50	D
10/09/13 JHS	Prepare summary of services for receiver's fee application; review billings re same.	0.0	0.00	NO CHARGE	C

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DECEMBER 31, 2013 PAGE 6

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/09/13	ZGV	Discussion with Attorney Prindle re fee application costs total; review, analyze and recalculate costs, revise total.	0.0	0.00	NO CHARGE	C
10/09/13	TSK	Prepare for and participate in meeting with Receiver re details of claims submitted for CWM, CFIL, 2 and 3 and responses thereto (1.6); commence preparation of Motion for Order Approving Future Percentage Distributions of the Fixed Income Funds (2.4).	4.0	295.00	1,180.00	E
10/09/13	PLP	Further preparation of Seventh Interim Fee Application (no charge).	0.0	0.00	NO CHARGE	C
10/10/13	TSK	Assist with preparation of Seventh Interim Fee Application (1.4).	0.0	0.00	NO CHARGE	C
10/10/13	PLP	Further preparation re Seventh Interim Fee Application (no charge).	0.0	0.00	NO CHARGE	C
10/10/13	EGB	Voicemail from and email to Attorney Puathasnanon re Copeland Bankruptcy.	0.3	295.00	88.50	A
10/10/13	EGB	Lavine Lofgren Fee Application; analyze form and attachments.	0.0	0.00	NO CHARGE	A
10/10/13	JHS	Exchange emails with escrow officer for CP18 re refund for recording fee (.3).	0.3	295.00	88.50	D
10/10/13	JHS	Complete preparation of services performed for fee application (.7).	0.0	0.00	NO CHARGE	C
10/10/13	TSK	Revise, edit and finalize Lavine Lofgren's Second Interim Fee Application (1); telephone conference with and correspondence to Lavine Lofgren re same (.3).	0.0	0.00	NO CHARGE	C

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DECEMBER 31, 2013 PAGE 7

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/11/13	TSK	Conduct legal research re a general partner's liability for payment of partnership debts (1.7)	1.7	295.00	501.50	B
10/11/13	EGB	Analyze treatment of Claims based on CWM General Partner Liability.	0.7	295.00	206.50	E
10/11/13	EGB	Review and analyze Claims classification and proposed treatment; review with Receiver.	1.4	295.00	413.00	E
10/11/13	EGB	Analyze Receiver's course of action in Copeland Bankruptcy.	0.4	295.00	118.00	A
10/11/13	TSK	Analyze revised Fee Application of Lavine Lofgren, including invoices; telephone conference with Scott Jablow re same (.8).	0.0	0.00	NO CHARGE	C
10/11/13	PLP	Further preparation re Seventh Interim Fee Application; forward same to SEC (no charge).	0.0	0.00	NO CHARGE	C
10/11/13	PLP	Follow up re Lavine Lofgren Second Interim Fee Application.	0.0	0.00	NO CHARGE	C
10/11/13	KAT	Research statute, case law and U.S. Trustee guidelines re whether SEC Receiver has obligation to object to Charles Copeland's discharge and obligations by U.S. Trustee and Chapter 7 Trustee; summarize research.	1.3	295.00	383.50	A
10/11/13	KAT	Analyze classification of claims, separating Motions between Copeland Wealth Management and Income Funds; review and analyze claims filed against Copeland Wealth Management and Copeland Realty; draft summary of claims against Copeland Wealth Management; revise planned distribution schedules to include general partnership claims.	1.9	295.00	560.50	E

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DECEMBER 31, 2013 PAGE 8

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/14/13	KAT	Meeting with Client re Motions to Approve Distribution of Copeland Wealth Management Assets and Classification of Claims; research Receiver's ability to subrogate Partnership claims on behalf of General Partner; draft Notice of Motion, Memorandum of Points and Authorities, Declaration of Thomas Hebrank and Distribution Schedule.	5.5	295.00	1,622.50	B
10/14/13	EGB	Analyze Receiver's Obligations re Copeland Bankruptcy; email to Sam Puathasnanon.	0.4	295.00	118.00	A
10/14/13	EGB	Review and analyze Claims allowance criteria and distributions.	1.1	295.00	324.50	E
10/14/13	EGB	Prepare for and meeting with Receiver re Claims	1.0	295.00	295.00	E
10/14/13	EGB	Review Receiver's Eighth Interim Fee Application with Exhibits; email to Receiver re same.	0.0	0.00	NO CHARGE	C
10/14/13	PLP	Receive and review Receiver's Eight Interim Application For Payment Of Fees and Costs.	0.0	0.00	NO CHARGE	C
10/14/13	TSK	Meet with Receiver re details of proposed future distribution to investors of Fixed Income Funds; receive, analyze, and revise Distribution Schedule for Fixed Income Funds 1, 2 and 3.	5.3	295.00	1,563.50	B
10/15/13	TSK	Continue preparation of Motion for Order Approving Future Percentage Distributions of the Assets of Fixed Income Funds (5.3).	5.3	295.00	1,563.50	E

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/15/13 PLP	Follow up re preparation of Joint Notice, Certification, and Proposed Orders re Receiver's Eighth Interim Fee Application and Lavine Lofgren Second Interim Fee Application.	0.0	0.00	NO CHARGE	C
10/15/13 KAT	Research statutes and case law re paying general partnership debts before paying partnership debts; correspondence with Client re relationship between Copeland Wealth Management and Copeland Realty (2.0).	2.0	295.00	590.00	B
10/15/13 EGB	Telephone conference with Receiver re Claims; work on Claims Distribution Motions(.8).	0.8	295.00	236.00	E
10/15/13 EGB	Email with Receiver re Huron Fee Application and Invoice.	0.0	0.00	NO CHARGE	A
10/15/13 EGB	Emails with Sam Puathasnanon re Third Party Fee Applications (.1).	0.0	0.00	NO CHARGE	A
10/15/13 KAT	Draft and revise Memorandum of Points and Authorities in Support of Motion Classifying Claims; draft claims spreadsheet to Declaration (1.9).	1.9	295.00	560.50	B
10/15/13 TSK	Revise portions of the 7th Interim Fee Application (.4).	0.0	0.00	NO CHARGE	C
10/16/13 EGB	Telephone conference with Receiver; email to SEC re Copeland First Meeting of Creditors.	0.6	295.00	177.00	A
10/16/13 EGB	Review Minute Order confirming continuance of CP18 Distribution Motion; email to Receiver.	0.2	295.00	59.00	A

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/16/13 KAT	Research Receiver's ability to pay general partnership direct debtors before paying limited partnership debts (1.0); draft and revise Memorandum of Points and Authorities, Notice of Lodgment and Proposed Order (.4).	1.4	295.00	413.00	B
10/16/13 PLP	Review and revise Proposed Order re Levine Lofgren Fee Application (.4); review and revise Joint Notice Of Motion For Fee Applications (.4).	0.0	0.00	NO CHARGE	A
10/16/13 EGB	Review and revise draft Claim Distribution Motion pleadings for CWM; analyze Claims issues.	2.0	295.00	590.00	E
10/16/13 EGB	Review and revise draft Claim Distribution Motion for Fixed Income Funds.	2.3	295.00	678.50	E
10/16/13 TSK	Complete draft of Motion for Order Approving Future Percentage Distributions of the Assets of the Fixed Income Funds; prepare supporting documents.	5.3	295.00	1,563.50	E
10/17/13 TSK	Revise, edit and finalize draft Motion for Order Approving Future Percentage Distributions of the Assets of the Fixed Income Funds and supporting documents; telephone conference with and correspondence to the Receiver re same.	5.1	295.00	1,504.50	E
10/17/13 JHS	Review Notice from Court re continuing hearing on motion for approval of CP18's assets (.2); review letter from escrow officer of CP18 escrow re refund of fees and forward to Receiver (.2).	0.4	295.00	118.00	D

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DECEMBER 31, 2013 PAGE 11

FILE NUMBER: HEBCO-100

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10/17/13	KAT	Draft and revise Memorandum of Points and Authorities, Declaration and proposed Order; correspondence with Client re revisions to Declaration.	1.1	295.00	324.50	E
10/17/13	EGB	Work on Claims Distribution Motions.	0.6	295.00	177.00	E
10/17/13	PLP	Follow up re filing Receiver's Eighth Interim Application For Fees and Costs; follow up re Lavine Lofgren Second Interim Application For Fees and Costs.	0.0	0.00	NO CHARGE	C
10/17/13	JHS	Exchange emails re receiver's and accountant's fee applications (.3).	0.0	0.00	NO CHARGE	C
10/18/13	TSK	Finalize Motions for November 18, 2013 hearings	3.1	295.00	914.50	C
10/18/13	EGB	Follow up and review filing of Motion and Applications.	0.5	295.00	147.50	A
10/18/13	JHS	Conference re fee applications to be filed by Mulvaney Barry, Receiver and Lavine Lofgren, and motions to be filed; confirm filing of all fee applications and both motions and all supporting documents.	0.0	0.00	NO CHARGE	A
10/18/13	PLP	Follow up re filing various motions.	0.2	295.00	59.00	A
10/21/13	TSK	Analyze Notice to Filing Party re Deficiency; telephone call to and conference with the Court Clerk re same.	0.8	295.00	236.00	E
10/21/13	EGB	Follow up on Notice of Deficiencies re Claims Motions.	0.2	295.00	59.00	E
10/21/13	EGB	Review Notice to Continued Meeting of Creditors in Copeland Bankruptcy; email to Receiver.	0.2	295.00	59.00	A

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DECEMBER 31, 2013 PAGE 12

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/21/13 JHS	Review Notice of Filing Deficiency on Motion for Order Approving Future Percentage Distributions and coordinate correction.	0.4	295.00	118.00	E
10/22/13 EGB	Telephone conference with Larry Simons (C. Copeland Bankruptcy Trustee) re Bankruptcy and Receivership issues.	0.4	295.00	118.00	A
10/23/13 JHS	Review joinder by certain CP18 partners in Receiver's motion to distribute CP18 assets (.2); exchange emails with counsel for joining partners re identities of partners (.4).	0.6	295.00	177.00	E
10/23/13 EGB	CP-18 Distribution Motion - review Partial Joinder filed by certain Ltd Partners.	0.6	295.00	177.00	E
10/24/13 JHS	Exchange emails re report to Receiver on insurance tender (.3); review communications with insurance carrier (.3).	0.6	295.00	177.00	A
10/24/13 JHS	Exchange emails with Receiver's office re preparation for hearing on Motion to Distribute CP18 Assets.	0.3	295.00	88.50	E
10/24/13 TSK	Analysis and revisions to Notice of Errata.	0.3	295.00	88.50	A
10/24/13 PLP	Follow up re tender of claim to Copeland insurer (CAMICO).	0.3	295.00	88.50	A
10/25/13 EGB	CP-18 distribution Motion; assist re preparation for Hearing; telephone conference with Receiver re same.	0.4	295.00	118.00	E
10/25/13 JHS	Prepare materials needed for hearing on Motion to Distribute Assets to CP18 Investors (.3); begin outline of issues for oral argument (.5).	0.8	295.00	236.00	E

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DECEMBER 31, 2013 PAGE 13

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/28/13 JHS	(Actual time: 6 hours) Travel to and from Los Angeles District Court for hearing on Motion to Distribute Assets to CP18 Investors.	3.0	295.00	885.00	E
10/28/13 JHS	Prepare outline of issues for oral argument and analyze motion, oppositions by Tri Tool, Bricker and former CP3 investors, Receiver's Replies to Oppositions and three Sur Replies (2.5); conference with Mr. Rodriguez from Receiver's office re possible issues at hearing (.3); attend hearing on Motion to Distribute Assets to CP18 Investors (1.4); conference with Tri Tool's counsel, Attorney Peterson, re further briefing and possible settlement (.2); telephone call re court's ruling on motion.	4.6	295.00	1,357.00	E
10/28/13 TSK	Analyze effect of absence of oppositions to Motions.	0.5	295.00	147.50	E
10/28/13 EGB	Analyze results of CP-18 Distribution Motion; further action.	0.3	295.00	88.50	E
10/29/13 TSK	Analyze the court's ruling on the Receiver's Motion to Distribute Assets of CP18(.6); analyze issues re Tri Tool briefing(.6).	1.2	295.00	354.00	E
10/29/13 EGB	Analyze Judge Real's ruling and further action; potential settlement; analyze briefing and course of action; email to Receiver.	0.8	295.00	236.00	A
10/29/13 JHS	Prepare email to Mr. Hebrank re details of court's ruling on Motion to Distribute Assets to CP18 Investors (.3); review Notice from Court re Minute Order on motion (.2); email exchange with Tri Tool's counsel re hearing transcript (.2); meeting re ruling on motion and additional research needed for further briefing (.3).	1.0	295.00	295.00	E

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DECEMBER 31, 2013 PAGE 14

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/30/13	JHS	Review transcript of hearing on Motion to Distribute Assets to CP18 Investors and begin preparation of order (.1); prepare email re scope of Tri Tool's claim (.2).	0.3	295.00	88.50	E
10/30/13	EGB	Review and analyze Transcript of CP-18 Distribution Hearing (.4); analyze arguments for further briefing (.3).	0.7	295.00	206.50	E
10/30/13	TSK	Analyze transcript of the hearing on the Receiver's Motion to Distribute CP18 Assets.	0.8	295.00	236.00	E
10/31/13	JHS	Review transcript of hearing on Motion to Distribute Assets to CP18 Investors and prepare draft of order on motion (1.2); review prior briefing on Tri Tool's Opposition to Motion (.3); prepare email re follow-up research on Tri Tool's claim (.2).	1.5	295.00	442.50	E
11/01/13	EGB	Analyze status of CP 4 Entity.	0.3	295.00	88.50	A
11/01/13	JHS	Complete proposed order on motion to distribute assets and notice of lodgment (.6).	0.6	295.00	177.00	E
11/01/13	JHS	Prepare memo to Mr. Hebrank re tender of insurance coverage and denial, review correspondence re same and review policy (1.0).	1.0	295.00	295.00	A
11/04/13	JHS	Review motion for approval of percentage distributions (.4).	0.4	295.00	118.00	E
11/04/13	JHS	Email exchange with Mr. Hebrank re meeting to discuss remaining receivership matters (.2); prepare revisions to memo re insurance tender (.2).	0.2	295.00	59.00	A

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INVOICE NO.: *****

11/06/13	TSK	Prepare for and meet with Receiver re plan for final Motions.	1.3	295.00	383.50	A
11/06/13	EGB	Analyze calendared upcoming dates and remaining Motions and Applications to be heard.	0.8	295.00	236.00	A
11/06/13	EGB	Meeting with Receiver re remaining pending matters.	0.9	295.00	265.50	A
11/06/13	EGB	Review Order from Court continuing November 18th Hearings to November 25th.	0.2	295.00	59.00	A
11/06/13	JHS	Review Order from Court on Motion to Distribute Assets to CP18 Investors.	0.2	295.00	59.00	E
11/06/13	JHS	Meeting with Mr. Hebrank re preparation of remaining documents to complete receivership (.8); review schedules re same (.3); email exchange with Attorney Quinlan re Ross's equity claim in CP18 (.3).	1.4	295.00	413.00	A
11/08/13	TSK	Legal research re UFTA defense.	0.8	295.00	236.00	A
11/11/13	TSK	Continue legal research re UFTA defenses; commence preparation of Response to Tri Tool Brief re Statute of Limitations, UFTA.	3.2	295.00	944.00	A
11/12/13	TSK	Continue preparation of Response to Tri Tool's Brief re Statute of Limitations, UFTA (2.8); commence legal research re support for the Receiver's Motion for Order Approving Final Accounting, Winding Up Receivership and Discharging Receiver (1.3).	4.1	295.00	1,209.50	A
11/12/13	EGB	Analyze timing of final applications and motions.	0.4	295.00	118.00	A

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11/13/13 TSK	Analyze timing of Motions to wind up the Receivership and apply for final fees; commence preparation of Motion for Order Approving the Receiver's Final Report and Accounting and Requesting Related Relief.	3.8	295.00	1,121.00	A
11/13/13 KAT	Draft Notice of Motion and Motion for Order Approving Initial Distribution to Fixed Income Funds and Copeland Wealth Management Realty and supporting Memorandum of Points and Authorities; correspondence with Client re figures needed for Motion.	2.5	295.00	737.50	E
11/14/13 EGB	Analyze Fee Application dates; SEC letter.	0.0	0.00	NO CHARGE	A
11/14/13 TSK	Continue legal research for, and preparation of, Motion for Order Approving the Receiver's Final Report and Accounting and Requesting Related Relief (3.2).	3.2	295.00	944.00	A
11/14/13 TSK	Analyze October invoices in preparation for Final Fee Application (.4).	0.0	0.00	NO CHARGE	C
11/15/13 JHS	Review email from E. Barry re receiver windup and timing of remaining motions.	0.2	295.00	59.00	A
11/18/13 TSK	Continue preparation of Response to Tri Tool's Brief re Statute of Limitations, UFTA.	2.8	295.00	826.00	A
11/18/13 JHS	Analyze arguments in support of additional brief, Wendover Note and CPL8 distribution of assets; review previous motion to identify exhibits for further briefing.	0.6	295.00	177.00	E

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11/19/13 TSK	Analyze Tri Tool's Memorandum of Points and Authorities re Statute of Frauds; analyze supporting Declarations; continue preparation of Response.	3.4	295.00	1,003.00	A
11/19/13 EGB	Analyze issues re Receiver's Final Report and Account.	0.3	295.00	88.50	C
11/19/13 JHS	Review Tri Tool's brief on Wendover Note issue in CP18 Motion to Distribute (.3); conference with Toby Kovalivker regarding issues to address in opposition brief (.3); prepare additions and revisions to opposition brief (.3).	0.9	295.00	265.50	E
11/20/13 JHS	Continue preparation of Memorandum of Points and Authorities in Response to Tri Tools' Briefing of Wendover Note issue regarding Receiver's Motion to Distribution CP18 assets (1.5); analyze Tri Tools' brief (.6); review legal research (.4); review previous briefing on Motion to Distribute and evidence (.7).	3.2	295.00	944.00	E
11/20/13 EGB	Review email re Huron Consulting Fee Application.	0.0	0.00	NO CHARGE	A
11/20/13 EGB	Work on final Motions/Applications.	0.6	295.00	177.00	A
11/20/13 TSK	Continue preparation of Receiver's Motion for Order Approving Final Accounting, Discharging Receiver and Requesting Related Relief.	2.4	295.00	708.00	C
11/21/13 TSK	Telephone call from and conference with Mike Perez, a creditor in Cahrls Copeland's bankruptcy case (.3); continue preparation of Motion for Approval of Order Discharging Receiver and Requesting Ancillary Relief (4.5).	4.8	295.00	1,416.00	A

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11/21/13	EGB	Follow up on contact by Charles Copeland Bankruptcy Creditor.	0.2	295.00	59.00	A
11/21/13	EGB	Email from and telephone conference with Receiver re Liquidating Trustee.	0.3	295.00	88.50	A
11/21/13	EGB	Work on Distribution Motions.	0.9	295.00	265.50	E
11/21/13	JHS	Coordinate preparation of new proposed Orders on pending fee applications; review emails regarding same.	0.0	0.00	NO CHARGE	C
11/21/13	JHS	Continue preparation of brief in response to Tri Tool brief regarding Wendover note and effect on Receiver's Motion to Distribute CP18 assets (1.6); additional research regarding same (.5); continue analysis of Tri Tool's Brief (.7); review prior objection to CP18 Distribution Motion and Exhibits (.6).	3.4	295.00	1,003.00	E
11/22/13	JHS	Review notice from Court regarding continuance of 11/25/13 hearing on Fee Applications and distribution motions (.2); teleconference from Everett Barry regarding same and effect on remaining motions (.2); meeting with Tom Hebrank regarding same, timing of remaining motions and Receiver's report (.6).	0.0	0.00	NO CHARGE	E
11/22/13	JHS	Continue preparation of Brief in response to Tri Tool's supplemental brief regarding Wendover Note and effect on CP 18 and Distribution Motion (2.9); conference with Toby Kovalivker regarding information needed for John Stephens' declaration (.3); review draft of Declaration (.2); research regarding relation-back doctrine (.6).	4.0	295.00	1,180.00	E

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11/22/13	EGB	Telephone conference with Dick Kipperman - Prospective Liquidating Trustee; review two other potential candidates.	0.6	295.00	177.00	A
11/22/13	EGB	Review and analyze Court's Order continuing all Motions to 12/16/13.	0.3	295.00	88.50	A
11/22/13	EGB	Email with Huron Consulting Fee Application.	0.0	0.00	NO CHARGE	A
11/22/13	EGB	Meeting with Receiver re analysis of Distribution Schedule and Hearing dates.	0.7	295.00	206.50	E
11/22/13	TSK	Prepare for and meet with Receiver re continuation of hearings, gameplan; prepare Declaration of JHS re Tri Tool.	2.4	295.00	708.00	A
11/23/13	JHS	Continue preparation of brief in response to Tri Tools' supplemental briefing on Wendover Note as part of Receiver's motion to Distribution CP18 assets (1.6); review pleadings in Tri Tool case regarding "doe" allegations (.4).	2.0	295.00	590.00	E
11/25/13	JHS	Prepare revisions to John Stephens' declaration in support of Response to Tri Tool's supplemental brief regarding Wendover Note and effect on CP18's motion to distribution of Assets (.6); complete preparation of Memorandum of Points and Authorities in response to Tri Tool's supplemental brief, prepare revisions and finalize (3.9); coordinate filing (.2).	4.7	295.00	1,386.50	E
11/25/13	TSK	Final review and editing of Receiver's Response to Tri Tool's Brief re Statute of Limitations (1).	1.0	295.00	295.00	E

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11/25/13	MMM	Review local and chamber rules re filing of supplemental briefing; finalize response brief (.2)	0.2	100.00	20.00	A
11/25/13	EGB	Analyze Huron Consulting Fee Application - follow up on Receiver's position and lack of Hearing date.	0.0	0.00	NO CHARGE	A
11/25/13	TSK	Analysis of Final Fee Application filed by Huron Consulting (.2); telephone call from and conference with Attorney Mike Brown re Huron Fee Application (.2); correspondence to and from the Receiver re Huron Fee Application (.8).	0.0	0.00	NO CHARGE	A
11/26/13	EGB	Notice from Court re continued Charles Copeland 341(a) Hearing.	0.1	295.00	29.50	F
11/26/13	EGB	Emails re Receiver's Report #7.	0.5	295.00	147.50	C
11/26/13	TSK	Analyze timing of filing Receiver's Report #7.	0.3	295.00	88.50	C
11/27/13	TSK	Prepare, update and finalize Receiver's Report #7.	4.3	295.00	1,268.50	C
11/27/13	JHS	Prepare sections to Receiver's Report regarding legal matters and pending litigation (1.5); review files regarding activities on legal matters and pending litigation since July 2013 (1.2).	2.7	295.00	796.50	C
11/27/13	EGB	Work on Receiver's Report #7.	0.5	295.00	147.50	C
12/02/13	TSK	Revise, edit and finalize Receiver's Report #7; correspondence to the Receiver re same.	2.1	295.00	619.50	C
12/02/13	EGB	Finalize Legal Sections of Receivers Report #7.	0.9	295.00	265.50	C

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12/02/13	JHS	Prepare revisions to Receiver's Report No. 7 (1.1); review exhibits to report and incorporate references in report (.3); analyze re final changes to report (.2).	1.6	295.00	472.00	C
12/03/13	JHS	Review and finalize Receiver's Report No. 7 (.3); review and prepare exhibits (.2); review email from Mr. Hebrank re approval of revised report (.2); coordinate filing and service (.2).	0.9	295.00	265.50	C
12/04/13	JHS	Review Notice from Court re Notice of Appeal by CP3 investors in CP18.	0.2	295.00	59.00	E
12/04/13	JHS	Review Notice from Court re Tri Tool's Reply to Opposition to Fraudulent Transfer Memorandum.	0.2	295.00	59.00	E
12/04/13	EGB	Analyze appeal by Janet Ihde, et al.	0.3	295.00	88.50	E
12/05/13	EGB	Analyze effect of appeal by Idhe, et al., on CP-18 distribution, any stay on appeal.	0.3	295.00	88.50	E
12/05/13	EGB	Analyze response to PHT alleged defenses.	0.5	295.00	147.50	E
12/05/13	TSK	Receipt and analysis of Notice of Appeal, Tri-Tool's Reply to the Receiver's Response re Statute of Limitations, and Briefing Schedule on Appeal (.6); initial analysis of effect of Notice of Appeal on the Receiver's ability to distribute CP18's assets(.6).	1.2	295.00	354.00	E
12/05/13	JHS	Review Notice from Court (Ninth Circuit) re registration for CP3 investors' appeal of CP18 distribution (.2); analyze effect on appeal (.3).	0.5	295.00	147.50	E

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12/06/13	JHS	Review Notice of Appeal by CP3 Investors from order re CP18 distribution (.2); review law re possible stay (.2); review Notice from Court (Ninth Circuit) re possible dismissal of appeal as premature (.2).	0.6	295.00	177.00	E
12/09/13	JHS	Review Appellate Court's Time Schedule Order and the Ninth Circuit's Court Rules (.3); conference re effect of Order to Show Cause re dismissal (.2).	0.5	295.00	147.50	E
12/09/13	JHS	Analyze Tri Tool's reply re fraudulent transfer claims and Wendover Note (.7); review declaration and transcript excerpts (.3); review additional legal authority cited (.5).	1.5	295.00	442.50	E
12/09/13	EGB	George Washington Way Property - Review offer from Dan Houston re Copeland Realty 1/6 interest; review with Tom Hebrank.	0.4	295.00	118.00	B
12/10/13	EGB	Analyze contact by Attorney Ziprick re Ihde, et al., claims.	0.3	295.00	88.50	E
12/10/13	JHS	Telephone call from counsel for CP3 investors in CP18 re ex parte application to deposit disputed funds in court accounts (.3); telephone call from counsel re Ross claim against CWM Realty (.2); review court order, transcript and CP18 distribution motion re same (.8); prepare email to Mr. Hebrank re issues raised and evaluation (.4).	1.7	295.00	501.50	E
12/11/13	JHS	Exchange emails re possible settlement with CP3 investors (.2); review email from Attorney Ziprick re notice of ex parte hearing (.2).	0.4	295.00	118.00	E
12/11/13	EGB	Emails from Fidelity Title re title charges.	0.2	295.00	59.00	A

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12/12/13 JHS	Review email from Attorney Ziprick re notice of ex parte hearing (.2); analyze ex parte application by CP3 investors in CP18 for deposit of distributions into court-controlled account, 70 pages of exhibits and supporting declarations (1.3); prepare Memorandum of Points and Authorities in opposition to ex parte application (4.8); identify exhibits for Attorney Stephens declaration (.3); telephone conference re research (.5); prepare revisions to Attorney Stephens declaration and finalize (.4); prepare revisions to Memorandum of Points and Authorities and finalize (.5); exchange emails with Mr. Hebrank re Ross claim (.3).	8.6	295.00	2,537.00	E
12/12/13 JHS	Review Minute Order from court re motions scheduled for 12/16/13 hearing under submission without argument (.2).	0.2	295.00	59.00	A
12/12/13 TSK	Analyze Ex Part Application for Order Transferring Funds to a Depository Account Pending Appeal; prepare Declaration of John Stephens in Support of Opposition to Ex Parte Application (2.4); legal research re Federal Rules of Civil Procedure and Local Rules for Temporary Restraining Orders/Preliminary Injunctions and Motions for Reconsideration (.6).	3.0	295.00	885.00	A
12/13/13 JHS	Review email re inquiry about Huron Consulting and status of computer/equipment.	0.2	295.00	59.00	B
12/13/13 JHS	Continue analysis of new exhibits submitted by counsel for CP3 investors in CP18 in support of ex parte application; review proposed order.	0.8	295.00	236.00	A

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12/16/13 JHS	Telephone call from counsel for Tri Tool re anticipated Writ Petition to Ninth Circuit and requested Stay of CP18 distributions, basis for Writ and possible settlements (.3); prepare email to Mr. Hebrank re same (.3); review email from Mr. Hebrank re response to requested stipulation for stay (.2); telephone call to Ninth Circuit re procedure for stay and proposed stipulation (.2); telephone call to counsel for Tri Tool re same; review notice from court re Petition for Writ (.2) begin analysis of Writ Petition (.5).	1.7	295.00	501.50	E
12/17/13 JHS	Analyze Petition for Writ of Mandamus to Ninth Circuit filed by CP3 investors in CP18 re objections to distributions and stay (1.2); research appellate rules for petition (.4); research basis for stay on writ proceeding; (.5); research possible response to stay request (.2); review exhibits submitted in support of writ petition (.2).	2.5	295.00	737.50	E
12/17/13 EGB	Emails re Fidelity Title fees.	0.3	295.00	88.50	A
12/18/13 JHS	Review exhibits to Tri Tool's petition for Writ re missing district court record.	0.4	295.00	118.00	A
12/19/13 EGB	Email from Attorney Edwards re CP-10 Statement of Disassociation.	0.2	295.00	59.00	A
12/20/13 EGB	Analyze scheduling and hearing dates.	0.4	295.00	118.00	A
12/20/13 TSK	Continue preparation of Motion for Order Discharging Receiver and for related relief (3.7); prepare Declaration in support (.5)	4.2	295.00	1,239.00	A

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12/20/13 JHS	Review email from Attorney Edwards re notice of disassociation of general partners in CP10 and review draft notice (.5); exchange emails with Mr. Hebrank re same (.3); exchange emails with Attorney Edwards re executed notice (.2).	1.0	295.00	295.00	A
12/20/13 JHS	Review Notice from Ninth Circuit Court denying Tri Tool's Petition for Writ (.1); prepare email to Mr. Hebrank re possible renewed effort to settle (.4); review distribution schedule re possible terms for settlement (.3).	0.8	295.00	236.00	E
12/23/13 JHS	Conference re preparation of motions to distribute CFI assets and CSMRE assets (.3); telephone call to District Court re status of motions under submission (.2).	0.5	295.00	147.50	E
12/23/13 TSK	Prepare correspondence to the Receiver re summary of remaining notes receivable collection matters for liquidating trustee (.9); prepare correspondence to the Receiver re final motions (1.7).	2.6	295.00	767.00	B
12/23/13 EGB	Email to Fidelity Title re invoice.	0.3	295.00	88.50	A
12/23/13 TSK	Continue preparation of Motion for Order Approving Final Report and Accounting and for related relief (2.1).	2.1	295.00	619.50	C
12/23/13 KAT	Draft and revise Receiver's Motion Approving Distributions to Fixed Income Funds and Copeland Realty and supporting Declaration (1.2); correspondence with Client re status of Distribution Schedule (.5).	1.7	295.00	501.50	E

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12/24/13	JHS	Prepare email re status of pending motions for fees and distributions (.2); conference re information needed from pending motions for follow-up motions (.2).	0.4	295.00	118.00	E
12/26/13	KAT	Draft and revise Mulvaney Barry Final Fee Application.	0.0	0.00	NO CHARGE	C
12/30/13	EGB	Review status of Motions and Appeals relative to timetable for winding up Receivership; review with Receiver.	0.9	295.00	265.50	A
12/30/13	JHS	Review notice from Ninth Circuit re CP3 investors motion to dismiss appeal (.1); review motion (.2); review order dismissing appeal (.2).	0.5	295.00	147.50	A
12/30/13	JHS	Exchange email re CP10 Statement of Disassociation of General Partner (.2); analyze inquiry from counsel for CP10 investors (.1).	0.3	295.00	88.50	A
12/31/13	JHS	Review Notice from District Court re denial of Tri Tool's Emergency Mandamus Petition (.2); conference re renewed attempt to settle with Tri Tool (.2).	0.4	295.00	118.00	B

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-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEE\$
E BARRY, JR.	ATTORNEY	295.00	34.20	10089.00
J STEPHENS	ATTORNEY	295.00	76.50	22567.50
K TRAN	ATTORNEY	295.00	22.40	6608.00
P PRINDLE	ATTORNEY	295.00	.50	147.50
T KOVALIVKER	ATTORNEY	295.00	93.10	27464.50
M MILLS	LEGAL ASSISTANT	100.00	.20	20.00

07/30/13	Photocopy Charge	0.10	17,220	1,722.00
10/30/13	Photocopy Charge	0.10	1,108	110.80
11/27/13	Photocopy Charge	0.10	100	10.00
12/30/13	Photocopy Charge	0.10	5,456	545.60
10/24/13	Transportation E Amtrak train travel to Motion Hearing in Los Angeles	0.45	1	112.00
10/25/13	Pacer Service - Search Expense	3.40	1	3.40

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06/17/13	Pacer Service - Search Expense	3.50	1	3.50
11/25/13	Pacer Service - Search Expense	4.40	1	4.40
10/22/13	Credit Card Chrg Copies of Pleadings (Cross Complaint and FAC)	5.00	1	5.00
10/14/13	Pacer Service - Search Expense	5.10	1	5.10
10/16/13	Pacer Service - Search Expense	5.70	1	5.70
06/26/13	AT Conference - Telephonic Conference Expense (8914935)	7.29	1	7.29
09/20/13	Search Expense ThomsonWest	7.57	1	7.57
10/29/13	Pacer Service - Search Expense	7.70	1	7.70

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FILE NUMBER: HEBCO-100

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09/04/13	Pacer Service - Search Expense	9.00	1	9.00
09/11/13	Federal Express Cindy Nirenberg, court reporter to John H. Stephens	9.82	1	9.82
12/02/13	California Overn To: Town & Country Escrow	10.90	1	10.90
12/03/13	OnTrac - US Dist Court	10.90	1	10.90
12/06/13	OnTrac - Sola-Li Nu lite Co.	10.90	1	10.90
07/12/13	OnTrac - U.S. District Court	10.93	1	10.93
11/25/13	OnTrac - US Dist Court	10.93	1	10.93
11/25/13	OnTrac - Peterso Kell, A Law Office	10.93	1	10.93

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Thomas C. Hebrank
FILE NUMBER: HEBCO-100
INVOICE NO.: *****

DECEMBER 31, 2013 PAGE 30

11/25/13	OnTrac - Mirau Edwards Cannon	10.93	1	10.93
11/27/13	OnTrac - Law Off of Josephine A. Rich	10.93	1	10.93
06/19/13	OnTrac - U. S. District Court	12.48	1	12.48
07/19/13	OnTrac - U.S. District Court	12.48	1	12.48
10/03/13	OnTrac - U.S. District Court	12.50	1	12.50
10/18/13	OnTrac - U.S. District Court	12.50	1	12.50
11/01/13	OnTrac - U.S. District Court	12.50	1	12.50
10/30/13	Federal Express Sheri Kleeger	13.03	1	13.03
06/28/13	Knox Atty Servic document production - CD Duplication Expense	16.20	1	16.20

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 31

FILE NUMBER: HEBCO-100

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09/25/13	Search Expense LexisNexis	16.95	1	16.95
10/31/13	Search Expense LexisNexis	16.95	1	16.95
09/24/13	Federal Express Frances E. Quinlan, Esq.	19.55	1	19.55
09/24/13	Federal Express Robert H. Ziprick, Esq.	19.55	1	19.55
09/24/13	Federal Express Marshall L. Brubacher, Esq.	19.55	1	19.55
09/25/13	Federal Express United States District Court Civil Intake	25.45	1	25.45
10/07/13	Credit Card Chrg Fax Filing for Notice of Stay in Response to GFS Determination	30.00	1	30.00

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Thomas C. Hebrank
FILE NUMBER: HEBCO-100
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DECEMBER 31, 2013 PAGE 32

09/24/13	Federal Express Rolli Peterson, Esq.	34.93	1	34.93
11/21/13	Pacer Service - Search Expense	37.30	1	37.30
09/30/13	Pacer Service - Search Expense	41.10	1	41.10
09/11/13	AT Conference - Telephonic Conference Expense	55.01	1	55.01
07/15/13	Copyscan, Inc. - Duplication & Archival Retrieval Expenses	64.80	1	64.80
11/06/13	Knox Atty Servic service of process on Sandra Cox	66.50	1	66.50
11/26/13	Knox Atty Servic attempted service on Samuel D. Gregory	66.50	1	66.50
06/17/13	Search Expense Thomson West	72.49	1	72.49

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FILE NUMBER: HEBCO-100
INVOICE NO.: *****

DECEMBER 31, 2013 PAGE 33

09/25/13	Online Legal Research	77.02	1	77.02
11/22/13	Search Expense ThomsonWest	95.52	1	95.52
09/16/13	Transportation E Amtrak train travel to Los Angeles for Motion Hearing.	105.50	1	105.50
10/16/13	Search Expense ThomsonWest	142.00	1	142.00
10/30/13	Sheri Kleeger - Hearing Transcript (10/28/13)	168.30	1	168.30
06/18/13	Knox Atty Servic court services - Report Expense	235.32	1	235.32
12/30/13	Postage Charges	311.36	1	311.36
10/30/13	Postage Charges	760.14	1	760.14
07/30/13	Postage Charges	1,070.18	1	1,070.18

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 34

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

09/17/13	Search Expense	1,526.44	1	1,526.44
	ThomsonWest			
10/22/13	Knox Atty Servic	2,360.08	1	2,360.08
	document production -			
	Photocopy Expense			

COSTS ADVANCED: 10186.41

CURRENT CHARGES: 77082.91

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
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INV: *****

OUR FILE NUMBER: HEBCO-130 EGB

RE: Tri Tool Inc. v. CP3

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	619.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	619.50	-----

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-130

INVOICE NO.: *****

10/17/13 JHS	Review subpoena for D. Copeland deposition and document production.	0.2	295.00	59.00	E
11/08/13 JHS	Review Tri Tool's Opposition to Motion for CP18 Distribution of Assets re timing of CP3 transfers (.4); prepare outline of issues for additional court-ordered briefing (.2); conference re research issues for additional briefing (.3).	0.9	295.00	265.50	E
11/11/13 JHS	Review research re application of fraudulent transfer act to third parties (.3); conference re preparation of argument re same for opposition to Tri Tool's objection to CP18's motion to distribute assets (.3).	0.6	295.00	177.00	F
11/12/13 JHS	Review letter from Tri-Tool's counsel re C. Copeland deposition scheduling; review notices of deposition for J. Inde, M. Ross, and D. Copeland.	0.4	295.00	118.00	F

ATTORNEYS FEES:

619.50

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	2.10	619.50

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Thomas C. Hebrank
FILE NUMBER: HEBCO-130
INVOICE NO.: *****

DECEMBER 31, 2013 PAGE 3

CURRENT CHARGES:

619.50

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401 West A Street, Suite 1830
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INV: *****

OUR FILE NUMBER: HEBCO-131 EGB

RE: Henry Shelton, et al v. Charles Copeland, et al

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	2212.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	2212.50	-----

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JANUARY 31, 2013 PAGE 2

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

10/01/13	JHS	Review Notice of Application for Determination of Good Faith Settlement Determination in Shelton action.	0.4	295.00	118.00	F
10/04/13	JHS	Review file in preparation for meeting with Receiver and Notice of Application for Determination of Good Faith Settlement (.4); meeting with Mr. Hebrank re notice to Court re stay and strategy for case (.3).	0.7	295.00	206.50	F
10/07/13	JHS	Prepare response to Joint Proposal for Good Faith Settlement in Shelton v. Copeland and Notice of Stay (1.) prepare exhibits for response (.3).	1.3	295.00	383.50	F
10/17/13	JHS	Review Request for Dismissal in Shelton case as to certain receivership entities (.2); review files re case status and parties (.3).	0.5	295.00	147.50	F
10/18/13	JHS	Telephone call to counsel for plaintiff Shelton re settlement with individual defendants and dismissal of receivership entities (.3); review case files and claims re same (.3); prepare email to Mr. Hebrank re same (.2).	0.8	295.00	236.00	F
10/22/13	JHS	Review amended complaint and cross-complaint in Shelton action to determine receivership entities to be dismissed.	0.3	295.00	88.50	F
10/23/13	EGB	Analyze potential dismissal of Receivership Entities.	0.2	295.00	59.00	F

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JANUARY 31, 2013 PAGE 3

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

10/24/13 JHS	Telephone call to counsel for Shelton Plaintiffs re dismissal of receivership entities, possible insurance coverage and good faith settlement (.5); exchange emails re proof of claims in Shelton case (.2); review files re investments of Shelton Plaintiffs in CP12 (.3); begin preparation of notice to court re effect of stay following dismissal (.2).	1.2 295.00	354.00	F
10/25/13 EGB	Analyze further action in light of dismissal.	0.2 295.00	59.00	F
10/25/13 JHS	Review email from Plaintiffs' counsel in Shelton case re dismissal of receivership entities and effect of stay (.2); prepare Notice to Court re Stay No Longer Applicable (1.0); prepare email to Receiver re history of matters and dismissal (.4).	1.6 295.00	472.00	F
10/29/13 JHS	Telephone call from Shelton's counsel re dismissal and Receiver's Notice to Court re Stay Not Applicable, and follow-up on notice.	0.3 295.00	88.50	F

ATTORNEYS FEES:

2212.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEES
E BARRY, JR. ATTORNEY		295.00	.40	118.00
J STEPHENS ATTORNEY		295.00	7.10	2094.50

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FILE NUMBER: HEBCO-131

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JANUARY 31, 2013 PAGE 4

CURRENT CHARGES:

2212.50

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-133 EGB

RE: German American Capital Corporation
v. Copeland

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	4572.50
COSTS ADVANCED:	0.00
CURRENT CHARGES:	4572.50

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DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

10/01/13	JHS	Exchange emails re change of court for German American Capital case.	0.4	295.00	118.00	F
10/04/13	JHS	Review file in preparation for meeting with receiver (.3); meeting with Mr. Hebrank re possible terms for settling German American Capital v. Copeland case (.3).	0.6	295.00	177.00	F
11/05/13	TSK	Analyze file re pertinent facts, status of litigation, and previous efforts to settle.	2.6	295.00	767.00	F
11/05/13	JHS	Telephone call re review of German American v. Copeland case and possible alternatives for settlement.	0.3	295.00	88.50	F
11/06/13	TSK	Prepare Memorandum re status of litigation and history of settlement discussions; analyze strategy for dismissal of Receivership Entity from Cross-Complaint filed by Rancho Mirage Surgery Center.	3.3	295.00	973.50	F
11/06/13	JHS	Analyze pleadings and file re status of Hotel Majestic case (.4); review memo re same (.2); conference re same and alternatives for settlement (.4); conference with Mr. Hebrank re possible settlement (.2).	0.8	295.00	236.00	F
11/08/13	JHS	Review memorandum of issues and case status for German American Capital v. Copeland case (.4); telephone call to counsel for Rancho Mirage Surgery Center re dismissal of receivership entities (.2).	0.6	295.00	177.00	F

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DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

11/12/13 JHS	Telephone call from counsel for Rancho Mirage Surgery Center re possible dismissal of CPE2 in Majestic Hotel/German American Capital case; prepare email to T. Hebrank re same and release; telephone call from T. Kovalivker re status conference in case.	0.8 295.00	236.00	F
11/13/13 JHS	Review email to T. Hebrank re possible dismissal of CPE2 from Hotel Majestic case.	0.2 295.00	59.00	F
11/15/13 JHS	Exchange email with E. Barry re possible dismissal of German American Capital case.	0.2 295.00	59.00	F
11/20/13 JHS	Exchange emails with counsel for Rancho Mirage Surgery Center regarding possible dismissal of German American case.	0.3 295.00	88.50	F
11/21/13 JHS	Conference with Everett Barry regarding terms for possible settlement of German American v. Copeland case.	0.3 295.00	88.50	F
11/21/13 EGB	Analyze proposed settlement of German American litigation.	0.4 295.00	118.00	F
11/22/13 JHS	Telecon to counsel for Rancho Mirage regarding terms for settling claim against CPE2 in German American case (.3); conference with Tom Hebrank regarding same (.3).	0.6 295.00	177.00	F
12/04/13 JHS	Prepare email to counsel for Rancho Mirage Surgery Center re terms for possible settlement.	0.2 295.00	59.00	F
12/05/13 JHS	Exchange emails with counsel for Rancho Mirage Surgery Center re settlement documents.	0.4 295.00	118.00	F

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DECEMBER 31, 2013 PAGE 4

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

12/13/13 JHS	Prepare email to counsel for Rancho Mirage Surgery Center re Settlement Agreement and due diligence materials.	0.2	295.00	59.00	F
12/18/13 JHS	Review email from counsel for Rancho Mirage Surgery Center re status of proposed settlement with Receiver in German American case; review previous settlement with RMSC and German American.	0.5	295.00	147.50	F
12/19/13 JHS	Review email from counsel for Rancho Mirage Surgery Center re information needed for settlement (.2); prepare response re same and need for motion for court approval (.3) prepare email to RMSC's counsel re form of motion settlement terms and due diligence information (.4); review files and forward forms re same (.3).	1.2	295.00	354.00	F
12/24/13 JHS	Prepare email to counsel for Rancho Mirage Surgery Center re proposed Settlement Agreement for German American Capital case (.2); prepare email to counsel for RMSC re motion for approval (.2); review email from counsel re settlement and motion (.2).	0.6	295.00	177.00	F
12/30/13 JHS	Review email from counsel for Rancho Mirage Surgery Center re draft Settlement Agreement in German American Capital case (.2); review draft (.2); review email from counsel re motion for approval (.2); review draft motion (.2); prepare email to counsel re same and filing date (.2).	1.0	295.00	295.00	F

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 5

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

ATTORNEYS FEES: 4572.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEES
E BARRY, JR.	ATTORNEY	295.00	.40	118.00
J STEPHENS	ATTORNEY	295.00	9.20	2714.00
T KOVALIVKER	ATTORNEY	295.00	5.90	1740.50

CURRENT CHARGES: 4572.50

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-134 EGB

RE: Harold Racine v. Copeland

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	1681.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	1681.50	-----

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-134

INVOICE NO.: *****

10/29/13 JHS	Review case file re status of Racine v. Copeland case (.3); telephone call to Racine's counsel re proof of claim and possible settlement with receivership entities (.3); prepare email re Racine's proof of claim (.2).	0.8 295.00	236.00	F
10/30/13 JHS	Review status of partnerships involved in Racine v. Copeland (CP4 and CP10) (.8); research Racine's interests in partnerships (.4); review Racine's proof of claim (.2); prepare email re CP4 property (.2).	1.6 295.00	472.00	F
11/01/13 JHS	Prepare email to Mr. Hebrank re status of CP4's property at issue in Racine case (.3); conference re same (.2); review Racine proof of claim (.3).	0.8 295.00	236.00	F
11/04/13 JHS	Prepare email to counsel for Dr. Racine re case analysis, investment summary, partnerships' status and possible dismissal of receivership entities in Racine v. Copeland (1.2); review email from Mr. Hebrank re CP4's property and Racine's investment (.2); review motion for distribution percentages re Racine's classification (.3); review Racine complaint re nature of claims (.2).	1.9 295.00	560.50	F
11/05/13 JHS	Review email from counsel for Racine re dismissal of receivership entities; review dismissal.	0.2 295.00	59.00	F

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DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-134

INVOICE NO.: *****

11/06/13 JHS	Email exchange with counsel for Plaintiff in Racine v. Copeland re dismissal of receivership entities (.2); prepare email to Mr. Hebrank re same (.2).	0.4	295.00	118.00	F
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ATTORNEYS FEES: 1681.50

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	5.70	1681.50

CURRENT CHARGES: 1681.50

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Thomas C. Hebrank
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401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-135 EGB

RE: CFI #1, #2, #3 - Notes Receivable

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	3776.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	3776.00	-----

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DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

10/08/13	TSK	Prepare correspondence to the buyer's and the seller's agent attaching the executed Order approving the Nizzia short sale; receipt and analysis of correspondence from the seller's agent re status of closing.	0.4	295.00	118.00	F
10/16/13	TSK	Follow up with the real estate agents re the closing of the Nizzia short sale; prepare correspondence to seller's agent attaching Exhibit "A" referenced in the Order Approving Nizzia Settlement.	0.4	295.00	118.00	F
10/21/13	EGB	Analyze Note issue in Gregory Complaint.	0.4	295.00	118.00	F
10/25/13	TSK	Correspondence to and from the seller's agent re status of closing of short sale.	0.4	295.00	118.00	F
10/28/13	TSK	Receipt and analysis of correspondence from Attorney Ziprick re Serenity (.3); follow up with the Receiver re proof of claim filed by Samuel Gregory (.2).	0.5	295.00	147.50	F
10/28/13	EGB	Stauffer's Landscape Judgment - analyze Judgment Debtor Exam of Richard Stauffer.	0.3	295.00	88.50	F
11/22/13	TSK	Receipt and analysis of Final Settlement Statement in connection with the Nizzia short sale; prepare Amendment to Agreement Regarding Release of Collateral; correspondence to and from, and telephone conferences with, Nizzia's agent re issues with Settlement Statement.	1.8	295.00	531.00	F

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DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

11/22/13	EGB	Analyze draft Nizzia Settlement Statement; payment to Receiver.	0.3	295.00	88.50	F
11/25/13	TSK	Prepare correspondence to Attorney Mark Edwards re Precision Hermetic Technology's debt to the Fixed Income Funds; analyze status of pending notes receivable collection matters.	1.7	295.00	501.50	F
11/25/13	EGB	Gregory Complaint - analyze service issues; use of Acknowledgement and Receipt.	0.3	295.00	88.50	F
11/26/13	EGB	Nizzia - Analyze reconveyance document.	0.2	295.00	59.00	F
11/26/13	TSK	Meet with Receiver for execution of Nizzia Amendment and Agreement; correspondence to and from seller's agent re status of closing of escrow.	0.5	295.00	147.50	F
12/03/13	TSK	Receipt and analysis of correspondence from Attorney Edwards re debt owed by PHT.	0.5	295.00	147.50	F
12/03/13	TSK	Correspondence to and from Mikki Bloomer re approval of the final HUD-1 Settlement Statement for the Nizzia short sale.	0.3	295.00	88.50	F
12/04/13	TSK	Correspondence to and from title re Nizzia short sale escrow documents(.3); correspondence to and from the Receiver re same (.3).	0.6	295.00	177.00	F
12/04/13	EGB	Analyze defenses to PHT Notes asserted by Attorney Edwards.	0.4	295.00	118.00	F
12/05/13	TSK	Additional analysis of correspondence from Attorney Mark Edwards re PHT and prepare correspondence to the Receiver re same (.5); receipt and analysis of correspondence from Attorney Josephine Rich re Samuel Gregory (.3).	0.8	295.00	236.00	F

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**Mulvaney
Barry**
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Attorneys At Law

Federal I.D. #33-0874153
mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 4

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

12/11/13 TSK	Receipt and analysis of Nizzia payment from short sale (.1); telephone call to and conference with the Receiver re same (.2); telephone call from and conference with representative of Sola-Lite (.6); online research re Sundog, Inc. (.5); prepare Memorandum re same (.5).	1.9	295.00	560.50	F
12/11/13 EGB	Nizzia Settlement - Follow up on close of sale.	0.2	295.00	59.00	F
12/13/13 TSK	Revise Nulte Memorandum and send to the Receiver.	0.2	295.00	59.00	F
12/13/13 EGB	Review and analyze Memorandum re response from NuLite successor company.	0.4	295.00	118.00	F
12/24/13 TSK	Receipt and analysis of correspondence from Matthew Acuff of Sundog Environments re Nulite debt.	0.3	295.00	88.50	F

ATTORNEYS FEES: 3776.00

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEE
E BARRY, JR. ATTORNEY		295.00	2.50	737.50
T KOVALIVKER ATTORNEY		295.00	10.30	3038.50

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Thomas C. Hebrank
FILE NUMBER: HEBCO-135
INVOICE NO.: *****

DECEMBER 31, 2013 PAGE 5

CURRENT CHARGES:

3776.00

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-137 EGB

RE: Telesis Community Credit Union
v. Copeland Properties Eight, L.. P.

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	118.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		118.00

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-137

INVOICE NO.: *****

12/05/13	JHS	Exchange emails with Mr. Hebrank re status of CP8's property and close-out of entity; review file re same.	0.4	295.00	118.00	B
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ATTORNEYS FEES: 118.00

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	.40	118.00

CURRENT CHARGES: 118.00

#8457

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-141 EGB

RE: Stauffer's Landscape, Inc.

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

ATTORNEYS FEES:	837.00
COSTS ADVANCED:	116.00
CURRENT CHARGES:	953.00

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Thomas C. Hebrank
FILE NUMBER: HEBCO-141
INVOICE NO.: *****
DECEMBER 31, 2013 PAGE 2

10/02/13	TSK	Revise, edit and finalize Abstract of Judgment.	0.3	295.00	88.50	F
10/02/13	LAB	Prepare Abstract of Judgment for Copeland Fixed Income Two, L.P.; prepare Abstract of Judgment for Copeland Wealth Management.	0.5	100.00	50.00	F
10/16/13	LAB	Prepare Abstracts for recording.	0.2	100.00	20.00	F
10/28/13	TSK	Receipt and analysis of bankruptcy notice for William and Katherine Stauffer; analyze bankruptcy filings and schedules; analyze strategy with regard to Judgment Debtor Examination.	2.3	295.00	678.50	F

ATTORNEYS FEES: 837.00

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEES
T KOVALIVKER	ATTORNEY	295.00	2.60	767.00
L BRAYTON	LEGAL ASSISTANT	100.00	.70	70.00

10/03/13	San Bernardino Superior Court -	25.00	1	25.00
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Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank JANUARY 31, 2014 PAGE 3
FILE NUMBER: HEBCO-141
INVOICE NO.: *****

Issue Abstract of
Judgment # 1

10/03/13	San Bernardino Superior Court - Issue Abstract of Judgment # 2	25.00	1	25.00
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10/16/13	San Bernardino County Recorder - Record Abstract of Judgment For Copeland Wealth Management (HEBCO-141)	33.00	1	33.00
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10/16/13	San Bernardino County Recorder - Record Abstract of Judgment For Copeland Fixed Income (HEBCO-141)	33.00	1	33.00
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COSTS ADVANCED:

116.00

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Thomas C. Hebrank

JANUARY 31, 2014 PAGE 4

FILE NUMBER: HEBCO-141

INVOICE NO.: *****

CURRENT CHARGES:

953.00

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-143 EGB

RE: Cox, Sandra

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

BALANCE DUE FROM PREVIOUS STATEMENT	.00
LESS PAYMENT(S)	.00

BALANCE FORWARD	.00
ATTORNEYS FEES:	1209.50
COSTS ADVANCED:	240.00
CURRENT CHARGES:	1449.50

TOTAL DUE:	1449.50

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-143

INVOICE NO.: *****

10/08/13	TSK	Prepare Complaint against Sandra Cox.	2.4	295.00	708.00	F
10/21/13	TSK	Receipt and analysis of issued Summons, conformed Complaint; confirm address for service of process.	0.4	295.00	118.00	F
10/31/13	TSK	Receipt and analysis of correspondence from the process server re additional information needed for service; analyze file and conduct internet research re additional information for service; prepare response to process server.	0.7	295.00	206.50	F
11/05/13	TSK	Receipt and analysis of correspondence from the process server re service on Defendant; coordinate calendaring of response date.	0.3	295.00	88.50	F
12/03/13	TSK	Prepare Request for Entry of Default.	0.3	295.00	88.50	F

ATTORNEYS FEES: 1209.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEES
T KOVALIVKER ATTORNEY	295.00	4.10	1209.50

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-143

INVOICE NO.: *****

10/08/13	San Bernardino	240.00	1	240.00
	Superior Court - File			
	Complaint (HEBCO-143)			

COSTS ADVANCED: 240.00

CURRENT CHARGES: 1449.50

TOTAL DUE: 1449.50

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
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INV: *****

OUR FILE NUMBER: HEBCO-144 EGB

RE: Gregory, Samuel D.

FOR PROFESSIONAL SERVICES RENDERED FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

BALANCE DUE FROM PREVIOUS STATEMENT	.00
LESS PAYMENT(S)	.00

BALANCE FORWARD	.00
ATTORNEYS FEES:	2371.50
COSTS ADVANCED:	450.00
CURRENT CHARGES:	2821.50

TOTAL DUE:	2821.50

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Attorneys At Law

Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 2

FILE NUMBER: HEBCO-144

INVOICE NO.: *****

10/21/13	TSK	Prepare Complaint against Samuel Gregory.	2.3	295.00	678.50	F
10/29/13	TSK	Correspondence to and from the receiver re Samuel Gregory; revise, edit and finalize Complaint.	0.8	295.00	236.00	F
10/30/13	TSK	Finalize and file Civil Case Coversheet, Summons and Complaint.	0.3	295.00	88.50	F
10/30/13	LAB	Prepare Civil Case Cover Sheet, Summons and Certificate of Counsel.	0.7	100.00	70.00	F
11/11/13	TSK	Receipt of conformed Summons and Complaint; prepare for service.	0.3	295.00	88.50	F
11/11/13	MMM	Analysis re coordination of service of complaint on Samuel Gregory.	0.3	100.00	30.00	F
11/26/13	TSK	Analyze process server's report re inability to gain access to Defendant's residence; analyze options for service of process; analyze file re previous contact from Attorney Josephine Rich; prepare correspondence to Attorney Rich and Notice of Acknowledgment.	1.4	295.00	413.00	F
12/06/13	TSK	Analyze strategy for service on Defendant (.3); prepare correspondence to the process server re recommending service attempts(.3).	0.6	295.00	177.00	F
12/13/13	TSK	Analyze status report from process server.	0.2	295.00	59.00	F

#8466

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Thomas C. Hebrank

DECEMBER 31, 2013 PAGE 3

FILE NUMBER: HEBCO-144

INVOICE NO.: *****

12/16/13	TSK	Correspondence to and from the process server re inability to serve Mr. Gregory (.2); research re possible employment for Mr. Gregory (.4); research re Alamo Water Company (.2); analyze potential statute of limitations defenses to Complaint (.6).	1.4	295.00	413.00	F
12/17/13	TSK	Correspondence to and from the process server re service efforts.	0.4	295.00	118.00	F

ATTORNEYS FEES:

2371.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEES
T KOVALIVKER	ATTORNEY	295.00	7.70	2271.50
L BRAYTON	LEGAL ASSISTANT	100.00	.70	70.00
M MILLS	LEGAL ASSISTANT	100.00	.30	30.00

10/30/13	Riverside Superi	450.00	1	450.00
	Court - File			
	Complaint for Samuel			
	Gregory			

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Thomas C. Hebrank
FILE NUMBER: HEBCO-144
INVOICE NO.: *****

DECEMBER 31, 2013 PAGE 4

COSTS ADVANCED:	450.00
CURRENT CHARGES:	2821.50
TOTAL DUE:	2821.50

1 Everett G. Barry, Jr. (SBN 053119)

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3 Patrick L. Prindle (SBN 87516)

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9 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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11 San Diego, CA 92101-7994

12 Telephone: 619-238-1010

13 Facsimile: 619-238-1981

14 Attorneys for Thomas C. Hebrank,
15 Permanent Receiver

16 UNITED STATES DISTRICT COURT

17 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

18 SECURITIES AND EXCHANGE
19 COMMISSION,

20 Plaintiff,

21 v.

22 CHARLES P. COPELAND,
23 COPELAND WEALTH
24 MANAGEMENT, A FINANCIAL
25 ADVISORY CORPORATION,
26 AND COPELAND WEALTH
27 MANAGEMENT, A REAL
28 ESTATE CORPORATION,

Defendants.

CASE NO. 2:11-cv-08607-R-DTB

CERTIFICATION BY APPLICANT

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Hon. Manuel L. Real

I, Everett G. Barry, Jr. certify that:

1. Applicant has read the Eighth Interim Fee Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver ("Application");

2. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions;

3. All fees contained in the Application are based on the rates listed in the Applicant's fee schedule as follows:

4. Name		Rate
Everett G. Barry	Partner	\$295
John H. Stephens	Of Counsel	\$295
Patrick L. Prindle	Sr. Associate	\$295
Toby S. Kovalivker	Associate	\$295
Kelly A. Tran	Associate	\$295
Laura A. Brayton	Paralegal	\$100
Meredith M. Mills	Paralegal	\$100

Such fees are reasonable, necessary and commensurate with the skill and experience required for the activity performed;

5. Applicant has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission); and,

6. In seeking reimbursement for a service which Applicant justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), Applicant requests reimbursement only for the amount billed to Applicant by the third party vendor and paid by Applicant to such vendor. If such services are performed by the Receiver, //

1 the Receiver will certify that he is not making a profit on such reimbursable
2 service.

3
4 DATED: March 7, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

6 By: /s/ Everett G. Barry, Jr.

Everett G. Barry, Jr.

John H. Stephens

Patrick L. Prindle

Toby S. Kovalivker

Attorneys for Permanent Receiver,
Thomas C. Hebrank

28 HEBCO.100.525617.1

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Attorneys for Thomas C. Hebrank,
Permanent Receiver

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND,
COPELAND WEALTH
MANAGEMENT, A FINANCIAL
ADVISORY CORPORATION,
AND COPELAND WEALTH
MANAGEMENT, A REAL
ESTATE CORPORATION,

Defendants.

CASE NO. 2:11-cv-08607-R-DTB

**NOTICE OF LODGMENT OF
ORDER APPROVING EIGHTH
INTERIM APPLICATION FOR
APPROVAL AND PAYMENT OF
FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Hon. Manuel L. Real

Mulvaney Barry Beatty Linn & Mayers LLP (hereafter "Mulvaney Barry"), counsel for Permanent Receiver Thomas C. Hebrank (hereafter "Receiver"), and their subsidiaries and affiliates (collectively, "Receivership Entities"), hereby lodges Exhibit "A" – [Proposed] Order Approving Eighth

1 Interim Application for Approval and Payment of Fees and Costs to Mulvaney
2 Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver.

3
4 DATED: March 7, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

5
6 By: /s/ Everett G. Barry, Jr.
7 Everett G. Barry, Jr.
8 John H. Stephens
9 Patrick L. Prindle
10 Toby S. Kovalivker
11 Attorneys for Permanent Receiver,
12 Thomas C. Hebrank
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28 HEBCO.100.525616.1

Exhibit A

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND,
COPELAND WEALTH
MANAGEMENT, A FINANCIAL
ADVISORY CORPORATION,
AND COPELAND WEALTH
MANAGEMENT, A REAL
ESTATE CORPORATION,
Defendants.

CASE NO. 2:11-cv-08607-R-DTB

[PROPOSED]

**ORDER APPROVING EIGHTH
INTERIM APPLICATION FOR
APPROVAL AND PAYMENT OF
FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Eighth Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver ("Application").

The Court, having considered the Application of Mulvaney Barry Beatty Linn & Mayers, LLP, counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

1 IT IS HEREBY ORDERED as follows:

2 1. Interim fees and costs for the period October 1, 2013, through
3 December 31, 2013, are approved and authorized to be paid in the
4 respective sums of \$63,220.88 (fees) and \$10,992.41 (costs). The
5 foregoing fees and costs shall be paid from available unrestricted
6 Receivership funds.

7
8 **IT IS SO ORDERED.**

9 **Dated:** _____
10 **Judge, United States District Court**

11
12
13 Submitted by:

14 MULVANEY BARRY BEATTY LINN & MAYERS LLP

15
16 By: /s/ Everett G. Barry, Jr.
17 Attorneys for Permanent Receiver, Thomas C. Hebrank

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22
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24
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26
27 HEBCO.100.525615.1

1 Everett G. Barry, Jr. (SBN 053119)
2 ebarry@mulvaneybarry.com
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14 Attorneys for Permanent Receiver,
15 Thomas C. Hebrank

16 UNITED STATES DISTRICT COURT
17 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

18 SECURITIES AND EXCHANGE
19 COMMISSION,

20 Plaintiff,

21 v.

22 CHARLES P. COPELAND,
23 COPELAND WEALTH
24 MANAGEMENT, A FINANCIAL
25 ADVISORY CORPORATION,
26 AND COPELAND WEALTH
27 MANAGEMENT, A REAL
28 ESTATE CORPORATION,

Defendants.

CASE NO. 11-cv-08607-R-DTB

CERTIFICATE OF SERVICE

Date: April 7, 2014
Time: 10:00 a.m.
Crtm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

I, Cindy Jennings, declare that I am over the age of 18 years and not a party to the action. I am employed in the County of San Diego, California, within which county the subject service occurred. My business address is 401 West A Street, 17th Floor, San Diego, California, 92101-7994.

////

On March 7, 2014, I served the following documents:

1. **NOTICE OF HEARING ON EIGHTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO MULVANEY BARRY BEATTY LINN & MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER, (EXHIBIT A – [PROPOSED] ORDER);**
2. **EIGHTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO MULVANEY BARRY BEATTY LINN & MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER, (EXHIBIT A);**
3. **CERTIFICATION BY APPLICANT;**
4. **NOTICE OF LODGMENT OF ORDER APPROVING EIGHTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO MULVANEY BARRY BEATTY LINN & MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER, (EXHIBIT A – [PROPOSED] ORDER).**

 X **BY MAIL.** I placed each envelope for collection and mailing following ordinary business practices. I am readily familiar with Mulvaney Barry Beatty Linn & Mayers LLP's practice for collection and processing correspondence for mailing with the United States Postal Service pursuant to which practice all correspondence will be deposited with the United States Postal Service the same day in the ordinary course of business by placing a true copy of the foregoing document in a separate, sealed envelope with postage fully prepaid, for each addressee named hereafter.

[SEE SERVICE LIST BELOW]

 X **BY ELECTRONIC NOTICE VIA THE ECF SYSTEM.** I electronically filed the documents listed above with the Clerk of the Court by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system. All Parties are registered ECF users.

 X **FEDERAL.** I hereby certify that I am employed in the office of a member of the Bar of the United States District Court for the Central District of California, Western Division, at whose direction this service was made

Executed on March 7, 2014, at San Diego, California.

/s/Cindy Jennings
Cindy Jennings

United States District Court Central District of CA Western Division – Los Angeles
Securities and Exchange Commission v. Charles P. Copeland et al.
Case No. 2:11-cv-08607-R-DTB

SERVICE LIST

Updated: 10/14/13

WEED FAMILY LIVING TRUST C/O CATHY OR STEPHEN WEED 62 RUE JEAN BAPTISTE PIGALLE PARIS FC 75010	MARJORIE HATFIELD LIVING TRUST (PEGGY NEUMANN) 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HOME SAVINGS & LOAN COMPANY COMMERCIAL LOAN DPT. PO BOX 1111 YOUNGSTOWN OH 44501
COLUMBIA GAS OF KENTUCKY PO BOX 742523 CINCINNATI OH 45274-2523	JOSEPH DOTAN 1618 WOODLANDS BEAUMONT CA 92228	OHIO DEPARTMENT OF TAXATION PO BOX 182101 COLUMBUS OH 43218-2101
ONE WEST BANK 888 E WALNUT ST PASADENA CA 91101	LUCKEY CHARITABLE TRUST 8531 GLENDALE RD HESPERIA CA 92345	SUSAN WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373
MARK J. FURUYA ESQ. SABAITIS O'CALLAGHAN LLP 975 E GREEN ST PASADENA CA 91106	TD AMERITRADE FBO DON L. HIGDON IRA 1600 RHODODENDRON #412 FLORENCE OR 97439	GREGORY J. SHERWIN ESQ. FIELDS FEHN & SHERWIN 11755 WILSHIRE BLVD 5TH FLR LOS ANGELES CA 90025-1521
LOUISE COFFMAN 19291 SABAL LAKE DR BOCA RATON FL 33434	KATHI SEEGRIVES 20521 WHITSTONE CIRCLE BEND OR 97702	RICK HIGDON 29107 GUAVA LN BIG PINE KEY FL 33043
KHARI BAKER 27878 VIA SARASATE MISSION VIEJO CA 92692	MARGARITA ESTRADA PEREZ PO BOX 370 CHINO CA 91708	KLAUS & LINDA KUEHN 13138 OAK CREST DR YUCAIPA CA 92399
WELLS FARGO COMMERCIAL MORTGAGE ATTN: KEN MURRAY 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	FLAGSTAR BANK MAIL-STOP W-205-2 5151 CORPORATE DR TROY MI 48098	DEREK ROSCOE C/O NAI ISAAC COMMERCIAL PROP. 771 CORPORATE DR STE 300 LEXINGTON KY 40503
LANDAMERICA ASSESSMENT CORPORATION PO BOX 27567 RICHMOND VA 23261	MARY MARGARET HASY REVOCABLE TRUST 6609 SUMMER TRAIL PLC HIGHLAND CA 92346	JG SERVICE COMPANY 15632 EL PRADO RD CHINO CA 91710
NEAL & RUTH BRICKER FAMILY TRUST 985 S ORANGE GROVE BLVD UNIT 101 PASADENA CA 91105	MELVYN & RUTH ROSS 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	GOLDEN EAGLE INSURANCE PO BOX 84834 SAN DIEGO CA 92186-5834
C-III ASSET MANAGEMENT LLC ATTN: KATHY PATTERSON 5221 N O'CONNOR BLVD STE 600 IRVING TX 75039	SMITH REVOCABLE TRUST LENNA SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	GEORGE L. FLETCHER JANET G. FLETCHER 1910 COUNTRY CLUB LN REDLANDS CA 92373
WELLS FARGO COMMERCIAL MORTGAGE SERVICING 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	HOME SAVINGS & LOAN ATTN: DAN NY WHITE 275 W FEDERAL ST YOUNGSTOWN OH 44503	COMMONWEALTH OF KENTUCKY OFFICE OF HOUSING, BUILDING & CONST. 101 SEA HERO RD STE 200 FRANKFORT KY 40601-5405
ANDREW J. HALEY, ESQ. GREENWALD PAULY FOSTER & MILLER P.C. 1299 OCEAN AVE STE 400 SANTA MONICA CA 90401-1007	CAROL DOCIS BROKERAGE A/C 18028 W KENWOOD AVE DEVORE CA 92407	CHARLES SCHWAB FBO W.W. EURE JR. MD INC. IRA PO BOX 10065 SAN BERNARDINO CA 92423
NEAL LIVING TRUST 7322 STARBOARD ST CARLSBAD CA 92011	LILLIAN N. FRANKLIN 740 E AVERY ST SAN BERNARDINO CA 92404	BENTON-COLE PROPERTIES INC. 11761 ALMOND CT LOMA LINDA CA 92354
ANH T. NONG & NHON NGUYEN TTEE PEN 209 E SUNSET DR S REDLANDS CA 92373	NGYUEN & NONG PENSION PLAN 209 E SUNSET DR S REDLANDS CA 92373	MURALIGOPAL LIVING TRUST 731 BUCKINGHAM DR REDLANDS CA 92374
NEONATOLOGY MEDICAL GROUP INC. RETIREMENT PLAN 731 BUCKINGHAM DR REDLANDS CA 92374	TD AMERITRADE FBO JOHN KOHUT IRA 6946 OROZCO DR RIVERSIDE CA 92506	W.W. EURE JR. MD INC. DONALD MASON REGISTERED AGENT 8275 DEADWOOD CT REDLANDS CA 92373
BARBARA WHAN 5944 SPOON RD PALM SPRINGS CA 92264-6351	PATRICE A. MILKOVICH 3605 BONITA VERDE DR BONITA CA 91902	VELLORE G. MURALIGOPAL 731 BUCKINGHAM DR REDLANDS CA 92374
ADELE M. HANSEN 6609 SUMMERTRAIL PLC HIGHLAND CA 92346	MANLEY J. LUCKEY 8531 GLENDALE RD HESPERIA CA 92345	JOHN J. KOHUT 6946 OROZCO DR RIVERSIDE CA 92506
ROBERT & GLADYS MITCHELL 11761 ALMOND CT LOMA LINDA CA 92354	PEGGY HATFIELD NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	KOHUT FAMILY TRUST 6946 OROZCO DR RIVERSIDE CA 92506
BETTY MARKWARDT 1220 W 4TH ST ANACONDA MT 59711	PEREZ FAMILY SURVIVORS TRUST 13219 PIPELINE AVE CHINO CA 91710	CYNTHIA GILLILAN 39292 OAK GLEN RD YUCAIPA CA 92399
BARBARA Z. STAHR 667 GULL DR BODEGA BAY CA 94923	MARK & BARBARA CARPENTER 35571 SLEEPY HOLLOW RD YUCAIPA CA 92399	PAUL FAMILY TRUST PO BOX 7357 REDLANDS CA 92375

CHARLES SCHWAB FBO MELVYN B. ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663-2204	ROBERT M. SHAUGHNESSY ESQ. DUCKOR SPRADLING 3043 4TH AVE SAN DIEGO CA 92103	CHARLES SCHWAB FBO ROBERT HOWARD IRA 502 AVENIDA LA COSTA SAN CLEMENTE CA 92672
LNR (LOAN SERVICER) ATTN: JORGE RODRIGUEZ 1601 WASHINGTON AVE 7TH FLR MIAMI FL 33139	DIVISION OF REVENUE LEXINGTON-FAYETTE URBAN CNTY GOVT PO BOX 14058 LEXINGTON KY 40512	DAN BAKER C/O JONATHAN L. GEBALLE ESQ. 11 BROADWAY STE 615 NEW YORK NY 10004
CAROL P. LOWE 1837 ONDA DR CAMARILLO CA 93010	PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	J. JAY & THERESA WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234
CHARLES GREY 63 TURNBURY LN IRVINE CA 92620	PINKNER FAMILY TRUST 279 GREEN MOUNTAIN PALM DESERT CA 92211	GLENN GOODWIN TRUST PO BOX 735 SKYFOREST CA 92385
RICHARD NEAL 7322 STARBOARD ST CARLSBAD CA 92011	RON MITCHELL 12033 FOURTH ST YUCAIPA CA 92399	C & R ASPHALT PO BOX 8201 LEXINGTON KY 40533-8201
DONNA WOOLEY 12721 COLUMBIA AVE YUCAIPA CA 92399	SAMUEL D. GREGORY 4432 STRONG ST RIVERSIDE CA 92501	CATHY BURGESS INTERIORS 155 E MAIN ST STE 102 LEXINGTON KY 40507
WILLIAM F DAVIS RE: FLOYD N. ANDERSEN HIGHWAY 111 #9-472 LA QUINTA CA 92253	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	ROBERT H. ZIPRICK ESQ. ZIPRICK & CRAMER LLP 707 BROOKSIDE AVE REDLANDS CA 92373
BONNIE KILMER 5120 BRECKENRIDGE AVE BANNING CA 92220	SCHACHTEL FAMILY TRUST 6 STRAUSS TERRACE RANCHO MIRAGE CA 92270	DILL & SHOWLER 400 BROOKSIDE AVE REDLANDS CA 92373
PERRY DAMIANI 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	STEELE FAMILY TRUST 26858 CALLE REAL CAPISTRANO BEACH CA 92624	BILZIN SUMBERG BAENA PRICE AXELROD 1450 BRICKELL AVE STE 2300 MIAMI FL 33131-3456
BEN-TEL SERVICE B.W. BLANTON, JR. 4001 PALMETTO SPRINGS WAY LEXINGTON KY 40513-1603	CHARLES SCHWAB FBO IRENA SNIECINSKI IRA PO BOX 161680 BIG SKY MT 59716-1680	BEN PEREZ, PHILIP PEREZ AND MICHAEL PEREZ 13245 VICTORIA ST RANCHO CUCAMONGA CA 91739
SCOTT SHOWLER, ATTORNEY AT LAW 1839 COMMERCENTER W SAN BERNARDINO CA 92408	TABER FAMILY TRUST 1475 CRESTVIEW RD REDLANDS CA 92374	FEDERAL EXPRESS PO BOX 7221 PASADENA CA 91109-7321
GEOFFREY A. GARDINER 11535 ACACIA ST LOMA LINDA CA 92354	JENNIFER SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0601
FRED & JOYCE DIMMITT 321 MYRTLEWOOD DR CALIMESA CA 92320	RHONDA DEAN 2172 CLARK AVE COTTAGE GROVE OR 97424	GOODWIN & ASSOCIATES 1175 IDAHO ST STE 201 REDLANDS CA 92374
CHARLES SCHWAB FBO JANET IHDE IRA 35-800 BOB HOPE DR STE 225 RANCHO MIRAGE CA 92270	TD AMERITRADE FBO BETTY MARKWARDT IRA 1220 W 4TH ST ANACONDA MT 59711	LINDA KEY MNJ KEY CORPORATION PO BOX 3655 SAN DIEGO CA 92163-3655
NORTH CAROLINA DEPT OF REVENUE PO BOX 25000 RALEIGH NC 27640-0645	ROBERT R. & ELAYNE ALLEN ROUTE 2 BOX 284 ELLINGTON MO 63638	PARACORP DBA PARASEC PO BOX 160568 SACRAMENTO CA 95816-0568
CHARLES SCHWAB FBO KIRK HOWARD ROTH IRA 1648 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO ALBERT IRA 232 ANITA CT REDLANDS CA 92373	TD AMERITRADE FBO STEVEN IRA 14424 GREENPOINT LN HUNTERVILLE NC 28078
CHARLES SCHWAB FBO LEONARD F. NEUMANN IRA 30176 LIVE OAK CANYON RD REDLANDS CA 92373	CHARLES SCHWAB FBO JANET K. IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263	TD AMERITRADE FBO HORACE DILLOW IRA 1343 CRESTVIEW RD REDLANDS CA 92374
MARIA PEREZ 1364 AURORA LN SAN BERNARDINO CA 92408	SANDRA AND PERRY HAYES 111 E SUNSET DR S REDLANDS CA 92373	PREMIUM ASSIGNMENT CORPORATION PO BOX 3100 TALLAHASSEE FL 32315-3100
CHARLES SCHWAB FBO ANGELA ELLINGSON IRA 1155 DYSART DR BANNING CA 92220	TD AMERITRADE FBO JOSEPH DOTAN IRA 1618 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO JANET IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263
CHARLES SCHWAB FBO HAROLD RACINE IRA 1408 S CENTER ST REDLANDS CA 92373	TD AMERITRADE FBO EDDIE DOTAN ROLLOVER IRA 20 FAIRLEE TERRACE WABAN MA 02468	THE MATTACOLA LAW FIRM 217 N WASHINGTON ST PO BOX 725 ROME NY 13442-0725
THE BORK FAMILY TRUST 24968 LAWTON AVE LOMA LINDA CA 92357	STAHR LIVING TRUST 667 GULL DR BODEGA BAY CA 94923	THE GOODWIN INSURANCE AGENCY PO BOX 1897 REDLANDS CA 92373
CHARLES SCHWAB FBO DONALD I. PETERSON IRA ROLLOVER 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	CHARLES SCHWAB FBO KIRK HOWARD IRA 1648 WOODLANDS RD BEAUMONT CA 92223
WRIGHT FAMILY LIVING TRUST 111 SIERRA VISTA DR REDLANDS CA 92373	STEWART R. WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373	WATERSTONE ASSET MANAGEMENT 8720 RED OAK BLVD STE 300 CHARLOTTE NC 28217

MOUND INVESTMENTS ATTN: RHONDA WELDAY 34124 FREEDOM RD FARMINGTON MI 48335	TD AMERITRADE FBO CHARLES GREY IRA 63 TURNBURY LN IRVINE CA 92620	TD AMERITRADE FBO EHUD DOTAN IRA 20 FAIRLEE TERRACE WABAN WA 02468
UNITED STATES TREASURY 290 N D ST SAN BERNARDINO CA 92401-9964	ZIILCH FAMILY TRUST 667 GULL DR BODEGA BAY CA 94923	JUDY BACA 1001 W BALBOA BLVD NEWPORT BEACH CA 92661
CHARLES SCHWAB FBO KARL PHILLIPS ROTH IRA 27878 VIA SARASATE MISSION VIEJO CA 92692	TD AMERITRADE FBO STEPHEN WEISS IRA ROLLOVER 109 MIDLAND RD. CHARLESTOWN RI 02813	ALFONSO L. POIRE, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
HIGGS BENJAMIN 101 W FRIENDLY AVE STE 500 GREENSBORO NC 27401	TD AMERITRADE FBO JILL MEADER IRA 27250 NICOLAS RD APT A231 TEMECULA CA 92591	ROBERT & ENID MCCOLLOCH 5520 APPLE ORCHARD LN RIVERSIDE CA 92506
JACOBSON TRUST 384 MESA VERDE PARK BEAUMONT CA 92223	WILLIAM & MARION CONLEY 376 FRANKLIN AVE REDLANDS CA 92373	AMERICAN WEST PROPERTIES INC. PO BOX 1299 LAKE FOREST CA 92609
CHRISTI C. HIGDON 11331 SUNDANCE LN BOCA RATON FL 33428	ZIILCH BYPASS TRUST 667 GULL DR BODEGA BAY CA 94923	BRUNICK, MCELHANEY & BECKETT PO BOX 6425 SAN BERNARDINO CA 92412
CHARLES SCHWAB FBO RICHARD PAUL BLANDFORD ROTH IRA 7838 VALMONT ST HIGHLAND CA 92346	LOUIS G. FOURNIER III THE SUTTON COMPANIES 525 PLUM ST STE 100 SYRACUSE NY 13204	JAMES R. FORBES, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
CLEM M. MCCOLLOCH TRUST 5520 APPLE ORCHARD LN RIVERSIDE CA 92506	CLMG CORP. PO BOX 55278 BOSTON MA 02205-5278	CHARLES & MILDRED GREY 63 TURNBURY LN IRVINE CA 92620-0244
CHRISTINE COFFMAN 11331 SUNDANCE LN BOCA RATON FL 33428	DAVID ZIILCH TRUST 941 KENSINGTON DR REDLANDS CA 92374	CYNTHIA HEALY 2560 GORDEN RD. STE 201-A MONTEREY CA 93942
CINQUE FAMILY TRUST 36261 CHAPARRAL CT YUCAIPA CA 92399	THOMAS PHILLIPS 1582 HUCKLEBERRY LN SAN LUIS OBISPO CA 93401	ONEWEST BANK 390 WEST VALLEY PKWY ESCONDIDO CA 92025-2635
JAMES R. WATSON MD INC. PROFIT SHARING PLAN 259 TERRACINA BLVD REDLANDS CA 92373	ROLLIE A. PETERSON ESQ. PETERSON & KELL 2377 GOLD MEADOW WAY STE 280 GOLD RIVER CA 95670	STATE OF MICHIGAN C/O MICHIGAN DEPT. OF TREASURY DEPT. 77003 DETROIT MI 48277-0003
DON KENT RIVERSIDE COUNTY TREASURER PO BOX 12010 RIVERSIDE CA 92502-2210	TD AMERITRADE FBO DALLAS STAHR IRA 667 GULL DR BODEGA BAY CA 94923	MOUNT INVESTMENT LIMITED PARTNERSHIP C/O HERITIER NANCE & SMOTHERS, P.C. 2150 BUTTERFIELD STE 250 TROY MI 48084
DAVID CONSTON 417 CHINO CANYON PALM SPRINGS CA 92262	THOMAS N. JACOBSON, ESQ. 3750 SANTA FE AVE STE 105 RIVERSIDE CA 92507	WESSELING & BRACKERMANN 6439 28TH AVE HUDSONVILLE MI 49426
DUSTY BRICKER 7002 KENNEDY BOULEVARD E APT 22F WEST NEW YORK NJ 07093-4921	DOROTHY ZIILCH 667 GULL DR BODEGA BAY CA 94923	ACE RESTORATION & WATERPROOFING INC. 620 E WALNUT AVE FULLERTON CA 92831
DIANA M. WEED 1339 WALLACH PLC NW WASHINGTON DC 20009	THE PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHAMPION ROOF COMPANY 2233 MARTIN ST STE 202 IRVINE CA 92612
DOTAN FAMILY TRUST 1618 WOODLANDS BEAUMONT CA 92228	JUDY RACINE 1408 S CENTER ST REDLANDS CA 92373	CLUB RESOURCE GROUP 25520 SCHULTE CT TRACY CA 95377
ELENA NIZZIA 1155 DYSART DR BANNING CA 92220	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624	ELIZABETH BRANSON PO BOX 911 LOMA LINDA CA 92354
EARL R. SCHAMEHORN JR. 1721 VALLEY FALLS AVE REDLANDS CA 92374	TIMOTHY C. WEED 133 E PALM LN REDLANDS CA 92373	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624
EDDIE & JAMIE DOTAN 20 FAIRLEE TERRACE WABAN MA 02468	NORMAN & LOIS SMITH 36135 GOLDEN GATE DR YUCAIPA CA 92399	MICHIGAN DEPT OF TREASURY PO BOX 30774 LANSING MI 48909-8274
GORDON & MYRA PETERSON 118 EDMONT DR REDLANDS CA 92373	BRIAN & SHARI BRANSON 2161 SUNSET CT COLTON CA 92324-9541	LOCKE & LORD 111 S WACKER DRIVE CHICAGO IL 60606
PHILLIP WANG DUANE MORRIS LLP ONE MARKET PLAZA SPEAR TOWER STE 2200 SAN FRANCISCO CA 94105-1127	CHARLES SCHWAB FBO JANET IHDE 74-785 HWY 111 WALL ST W BLDG #102 INDIAN WELLS CA 92210	MIDLAND LOAN SERVICES PNC BANK LOCKBOX LOCKBOX NUMBER 771223 1223 SOLUTIONS CENTER CHICAGO IL 60677-1002
FRED & ELAINE HOLLAUS 1096 DEER CLOVER WAY CASTLE PINES CO 80108-8271	DAVID HOLDEN 555 W REDLANDS BLVD REDLANDS CA 92373	MICHAEL T. O'CALLAGHAN ESQ. 80 S LAKE AVE STE 860 PASADENA CA 91101-5913
JAMES POWELL PO BOX 294 JOSHUA TREE CA 92252-0294	CHRIS CONDON 1334 SUSAN AVE REDLANDS CA 92374	SPILMAN THOMAS & BATTLE, PLLC 110 OAKWOOD DRIVE STE 500 WINSTON-SALEM NC 27103
JEAN SEYDA 168 LAKESHORE DR RANCHO MIRAGE CA 92270	MARK EDWARDS PO BOX 9058 REDLANDS CA 92346	CORNERSTONE LANE SURVEYING COMPANY 958 TEMESCAL CIRCLE CORONA CA 92879
HENRY W. SHELTON 805 NOTTINGHAM DR REDLANDS CA 92373	SIMPLEXGRINNELL DEPT CH 10320 PALATINE IL 60055-0320	WATERTIGHT PLUMBING, INC. 16462 GOTHARD ST STE 202 HUNTINGTON BEACH CA 92647

JESSIE COLEEN BIRCH REVOCABLE TRUST 1948 CAVE ST REDLANDS CA 92374	FRANK QUINLAN 895 DOVE ST 5TH FLR NEWPORT BEACH CA 92660	ELROD FENCE COMPANY 6459 MISSION BLVD RIVERSIDE CA 92509
JILL A. MEADER REVOCABLE TRUST 27250 NICOLAS RD APT A231 TEMECULA CA 92591	JOY ATIGA 12925 HILARY WAY REDLANDS CA 92373	EMC INSURANCE COMPANIES PO BOX 219225 KANSAS CITY MO 64121-9225
HU TONGS INC. 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	B.B.D. CLEANING SERVICE & SOLUTIONS PO BOX 817 LAWRENCEBURG KY 40342	INNOVATIVE ELECTRIC & CONSULTING INC. 18355 HIBISCUS AVE RIVERSIDE CA 92508
JRT REVOCABLE TRUST JON TAYLOR TRUSTEE PO BOX 681 CALIMESA CA 92320	KEYSTONE MORTGAGE CORPORATION ATTN: LOAN SERVICING DEPT. 360 N SEPULVEDA BLVD STE EL SEGUNDO CA 90245	SPILLMAN THOMAS & BATTLE 300 KANAWHA BLVD E PO BOX 273 CHARLESTON WV 25321-00273
KASOTA GROUP 279 GREEN MOUNTAIN PALM DESERT CA 92211	JOHN COOMBE 5 FIRST AMERICAN WAY 4TH FLR SANTA ANA CA 92707	KARL SCHAMEHORN 1005 HAMLIN PLC REDLANDS CA 92373
JAMES P. GERRARD 1562 LISA LN REDLANDS CA 92374	MIRAGE DEVELOPERS, INC. 121 S PALM CANYON DR #208 PALM SPRINGS CA 92262	DUSTY BRICKER 7002 KENNEDY BLVD E APT 22F WEST NEW YORK NY 07093-4921
KATHLEEN R. WRIGHT 3605 BONITA VERDE DR BONITA CA 91902	DAVID BALDRIDGE 1717 CHAPARRAL #2 REDLANDS CA 92373	REP - REAL ESTATE PARTNERS 2569 MCCABE WAY 2ND FLOOR IRVINE CA 92614
KATIE HERNANDEZ PO BOX 8874 REDLANDS CA 92375	SUZANE L. BRICKER 1444 W 11TH ST UPLAND CA 91786	RIVERSIDE PUBLIC UTILITIES 3900 MAIN ST RIVERSIDE CA 92522-0144
ROBERT CASADY 14047 PAMLICO RD APPLE VALLEY CA 92307	KLAUS K.A. KUEHN 3404 BEVERLY DR SAN BERNARDINO CA 92405	ISAAC COMMERCIAL PROPERTIES 771 CORPORATE DRIVE STE 30 LEXINGTON KY 40555-5066
JON J. WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30113 LANSING MI 48909	AJ HORNE ELECTRIC COMPANY 1200 S BROADWAY STE 105 LEXINGTON KY 40504
JOE PINKNER 279 GREEN MOUNTAIN PALM DESERT CA 92211	LESLIE G. LAYBOURNE 11050 BRYANT ST SPACE 276 YUCAIPA CA 92399	ADT SECURITY SERVICES INC. PO BOX 371967 PITTSBURGH PA 15250-7967
LEONARD F. NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HIGDON REVOCABLE TRUST 29107 GUAVA LN BIG PINE KEY FL 33043	AETNA BUILDING MAINTENANCE PO BOX 636290 CINCINNATI OH 45263-6290
FATCO NAT'L COMMERCIAL SRVCS ATTN: A/R DEPT. 5 FIRST AMERICAN WAY SANTA ANA CA 92707	CHARLES P. COPELAND COPELAND GROUP 25884 BUSINESS CENTER DR STE B REDLANDS CA 92374-4516	ALLIED WASTE SERVICES #922 SACRAMENTO PO BOX 78030 PHOENIX AZ 85062-8030
VELLORE G. MURALIGOPAL MURALIGOPAL LIVING TRUST C/O ALFONSO L. POIRÉ GAW VAN MALE 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533-4825	LYNCH BYPASS TRUST LYNCH LIFETIME TRUST C/O DAVID R. MOORE MOORE & SKILJAN 7700 EL CAMINO REAL STE 207 CARLSBAD CA 92009	GEORGE L. FLETCHER/JANET G. FLETCHER C/O CHRISTOPHER A. SHUMATE ALBREKTSON LAW OFFICES 1801 ORANGE TREE LN STE 230 REDLANDS CA 92374-4587
PAMELA WACHTER MCAFEE NELSON MULLINS RILEY & SCARBOROUGH GLENLAKE ONE STE 200 4140 PARKLAKE AVE RALEIGH NC 27612	MICHAEL S. LEIB MADDIN HAUSER WARTELL ROTH & HELLER THIRD FLR ESSEX CENTRE 28400 NORTHWESTERN HIGHWAY SOUTHFIELD MI 48034-8004	HAROLD RAUNE RICHARD D. MCCUNE JR. MCCUNE WRIGHT LLP 2068 ORANGE TREE LN STE 216 REDLANDS CA 92374
GREGORY GLENN GLENN CONSERVATORSHIP CYNTHIA HEALY PO BOX 4037 MONTEREY CA 93942	A J HORNE ELECTRIC COMPANY C/O GOLDBERG & BLOOM, INC. ATTN: ROBIN BLOOM 4750 N HIATUS RD. FORT LAUDERDALE FL 33351	DAVID RAPP, PRESIDENT DESERT COMMERCIAL PROPERTY MANAGEMENT PO BOX 2367 RANCHO MIRAGE CA 92270
GEORGE L. FLETCHER/JANET G. FLETCHER TRUSTEES OF THE FLETCHER TRUST DATED FEBRUARY 26 2010 1910 COUNTRY CLUB LN REDLANDS CA 92373	DANA LEIGH OZOLS ESQ. THE WOLF FIRM A LAW CORPORATION ATTYS TO FINANCIAL SERVICES INDUSTRY 2955 MAIN ST 2ND FLR IRVINE CA 92614	WILLIAM & DOLORES MCDONALD C/O DEBRA B. GERVAIS LAW OFFICE OF DEBRA B. GERVAIS 302 W S AVE REDLANDS CA 92373
DR JOHN KOHUT / JOANN KOHUT / KOHUT FAMILY TRUST / JOHN J. KOHUT / FBO JOHN KOHUT IRA C/O LISA TORRES ESQ. GATES O'DOHERTY GONTER & GUY 15373 INNOVATION DR STE 170 SAN DIEGO CA 92128	DAVIS H. ELLIOT CONSTRUCTION CO., INC. PO BOX 37251 BALTIMORE MD 21297-3251	OHIO TREASURER OF STATE PO BOX 181140 COLUMBUS OH 43218-1140
WAYLAND W. EURE JR. MD / FBO W.W. EURE JR. MD INC. IRA 8275 DEADWOOD CT REDLANDS CA 92373		